



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC – TELEPHONIC CONFERENCE
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Kelli Sobel, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: September 7, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the minutes of August 23, 2005 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

Blackman Township, Jackson County

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-03-2387; TAC MANUFACTURING, INC; BLACKMAN TWP.; JACKSON COUNTY; JACKSON Sch. Dist.; 38-900-08-40-600-020-04; PERSONAL; Property;

2001 AV from \$2,282,480 to \$1,286,024; TV from \$2,282,480 to \$1,286,024;
2002 AV from \$3,954,847 to \$1,174,042; TV from \$3,954,847 to \$1,174,042.

Item 2 (continued):

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-03-2388; TAC MANUFACTURING, INC; BLACKMAN TWP.; JACKSON COUNTY; JACKSON Sch. Dist.; 38-999-08-30-126-001-08; PERSONAL--IFT; Property;

2001 AV from \$1,476,955 to \$ 996,456; TV from \$1,476,955 to \$ 996,456;

2002 AV from \$1,261,220 to \$2,780,805; TV from \$1,261,220 to \$2,780,805.

City of Auburn Hills, Oakland County

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3335; TK HOLDINGS C/O DIVERSIFIED PROP SOL; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-090-016; PERSONAL; Property;

2002 AV from \$2,250,230 to \$1,876,806; TV from \$2,250,230 to \$1,876,806.

The Commission admitted Taxpayer Exhibit 1.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-04-3514; EDS INFORMATION SERVICES LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-000-343; PERSONAL; Property;

2002 AV from \$4,633,880 to \$4,820,700; TV from \$4,633,880 to \$4,820,700;

2003 AV from \$1,899,600 to \$7,625,200; TV from \$1,899,600 to \$7,625,200;

2004 AV from \$1,224,920 to \$3,992,400; TV from \$1,224,920 to \$3,992,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3522; AH HOTEL PARTNERS LP; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-091-044; PERSONAL; Property;

2003 AV from \$ 958,300 to \$1,025,600; TV from \$ 958,300 to \$1,025,600;

2004 AV from \$ 910,270 to \$ 938,200; TV from \$ 910,270 to \$ 938,200.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3526; ENERGY STEEL & SUPPLY CO; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-280; PERSONAL; Property;

2002 AV from \$ 125,000 to \$ 131,100; TV from \$ 125,000 to \$ 131,100;

2003 AV from \$ 100,970 to \$ 126,400; TV from \$ 100,970 to \$ 126,400;

2004 AV from \$ 132,100 to \$ 199,600; TV from \$ 132,100 to \$ 199,600.

Item 2 (continued):

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-04-3527; ELECTRONIC DATA SYSTEMS CORP; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-296; PERSONAL; Property;

2003 AV from \$ 641,090 to \$ 688,900; TV from \$ 641,090 to \$ 688,900;

2004 AV from \$ 563,140 to \$ 612,800; TV from \$ 563,140 to \$ 612,800.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-04-3528; EDS INFORMATION SERVICES; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-006-793; PERSONAL; Property;

2002 AV from \$ 770,620 to \$1,118,000; TV from \$ 770,620 to \$1,118,000;

2003 AV from \$ 792,420 to \$2,383,400; TV from \$ 792,420 to \$2,383,400;

2004 AV from \$1,621,320 to \$2,069,900; TV from \$1,621,320 to \$2,069,900.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3536; BEKAERT ECD SOLAR SYSTEMS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-002-014; PERSONAL; Property;

2002 AV from \$1,307,280 to \$1,222,900; TV from \$1,307,280 to \$1,222,900;

2003 AV from \$3,108,880 to \$7,078,600; TV from \$3,108,880 to \$7,078,600;

2004 AV from \$3,887,620 to \$5,475,700; TV from \$3,887,620 to \$5,475,700.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3537; BEKAERT ECD SOLAR SYSTEMS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-25-000-330; PERSONAL--IFT; Property;

2002 AV from \$ 5,863,250 to \$ 5,954,300; TV from \$ 5,863,250 to \$ 5,954,300;

2003 AV from \$ 5,825,140 to \$ 6,122,900; TV from \$ 5,825,140 to \$ 6,122,900;

2004 AV from \$10,424,290 to \$10,384,200; TV from \$10,424,290 to \$10,384,200.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3539; BEKAERT ECD SOLAR SYSTEMS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-25-001-052; PERSONAL--IFT; Property;

2002 AV from \$13,981,450 to \$13,803,600; TV from \$13,981,450 to \$13,803,600;

2003 AV from \$11,939,220 to \$10,842,600; TV from \$11,939,220 to \$10,842,600.

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the revised figures in the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value:	\$ 240,660	to	\$ 248,600
Taxable Value:	\$ 240,660	to	\$ 248,600

2003:

Assessed Value:	\$ 224,730	to	\$ 228,600
Taxable Value:	\$ 224,730	to	\$ 228,600

2004:

Assessed Value:	\$ 206,100	to	\$ 210,400
Taxable Value:	\$ 206,100	to	\$ 210,400

154-04-3595; JAMCO MFG INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-002-757; PERSONAL; Property.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the revised figures in the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value:	\$ 103,710	to	\$ 139,700
Taxable Value:	\$ 103,710	to	\$ 139,700

2003:

Assessed Value:	\$ 95,860	to	\$ 181,200
Taxable Value:	\$ 95,860	to	\$ 181,200

2004:

Assessed Value:	\$ 86,120	to	\$ 170,400
Taxable Value:	\$ 86,120	to	\$ 170,400

154-04-3597; VSI AUTOMATION ASSEMBLY INC C/O PRICE WATERHOUSE; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-006-500; PERSONAL; Property.

Item 2 (continued):

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-04-3605; EDS INFORMATION SERVICES LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-416; PERSONAL; Property;

2002 AV from \$19,126,330 to \$33,186,500; TV from \$19,126,330 to \$33,186,500;
2003 AV from \$16,542,350 to \$29,434,200; TV from \$16,542,350 to \$29,434,200;
2004 AV from \$14,757,190 to \$23,996,400; TV from \$14,757,190 to \$23,996,400.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter::

154-04-3606; TK HOLDINGS INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-090-016; PERSONAL; Property;

2002 AV from \$2,250,230 to \$2,432,700; TV from \$2,250,230 to \$2,432,700;
2003 AV from \$2,146,250 to \$2,766,800; TV from \$2,146,250 to \$2,766,800;
2004 AV from \$2,194,000 to \$2,765,400; TV from \$2,194,000 to \$2,765,400.

The Commission admitted Taxpayer Exhibit 1.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-4034; SIEMENS AUTOMOTIVE; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-091-128; PERSONAL; Property;

2002 AV from \$8,297,810 to \$13,620,000; TV from \$8,297,810 to \$13,620,000;
2003 AV from \$7,152,980 to \$13,577,100; TV from \$7,152,980 to \$13,577,100;
2004 AV from \$6,686,470 to \$10,906,700; TV from \$6,686,470 to \$10,906,700.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-4377; UNITED SOLAR OVONIC LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-25-001-052-01; PERSONAL; Property;

2002 AV from \$13,981,450 to \$ 7,854,750; TV from \$13,981,450 to \$ 7,854,750;
2003 AV from \$11,939,220 to \$ 7,854,750; TV from \$11,939,220 to \$ 7,854,750;
2004 AV from \$10,525,360 to \$13,981,455; TV from \$10,525,360 to \$13,981,455.

Item 2 (continued):

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-4378; UNITED SOLAR OVONIC LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-002-014; PERSONAL; Property;

2002 AV from \$1,307,280 to \$ 431,524; TV from \$1,307,280 to \$ 431,524;

2003 AV from \$3,108,880 to \$2,261,174; TV from \$3,108,880 to \$2,261,174;

2004 AV from \$3,887,620 to \$2,809,912; TV from \$3,887,620 to \$2,809,912.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-4379; UNITED SOLAR OVONIC LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-25-000-330-01; PERSONAL; Property;

2002 AV from \$ 5,863,250 to \$ 5,864,285; TV from \$ 5,863,250 to \$ 5,864,285;

2003 AV from \$ 5,825,140 to \$ 5,993,059; TV from \$ 5,825,140 to \$ 5,993,059;

2004 AV from \$10,424,290 to \$10,426,766; TV from \$10,424,290 to \$10,426,766.

City of Farmington Hills, Oakland County

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the revised figures in the below-referenced requested assessed and taxable values for the years 2001 and 2002:

2001:

Assessed Value: \$ 5,232,670 to \$ 3,512,370

Taxable Value: \$ 5,232,670 to \$ 3,512,370

2002:

Assessed Value: \$ 4,233,180 to \$ 2,929,960

Taxable Value: \$ 4,233,180 to \$ 2,929,960

154-03-2378; DANA COMMERCIAL CREDIT; CITY OF FARMINGTON HILLS; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 22 99-00-035-047; PERSONAL; Property.

Orion Township, Oakland County

It was moved by Roberts, supported by Naftaly, and unanimously approved to deny the below-referenced matter.

154-02-0781; COOPER-STANDARD AUTOMOTIVE, INC.; ORION TWP.; OAKLAND COUNTY; LAKE ORION Sch. Dist.; 0-99-00-300-638; PERSONAL; Property;

2002 AV from \$ 567,700 to \$ 0 ; TV from \$ 567,700 to \$ 0 .

Item 2 (continued):

Village of Lake Orion, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-02-1101; DEERE CREDIT, INC.; VILLAGE OF LAKE ORION; OAKLAND COUNTY; LAKE ORION Sch. Dist.; OL-99-00-300-704; PERSONAL; Property; 2000 AV from \$ 71,850 to \$ 0 ; TV from \$ 71,850 to \$ 0 .

Bagley Township Otsego County

It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the below-referenced matter.

154-02-0777; COOPER-STANDARD AUTOMOTIVE, INC.; BAGLEY TWP.; OTSEGO COUNTY; GAYLORD Sch. Dist.; 012-900-003-667-37; PERSONAL; Property; 2002 AV from \$2,016,350 to \$1,903,547; TV from \$2,016,350 to \$1,903,547.

City of Detroit, Wayne County

It was moved by Roberts, supported by Naftaly, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-04-4159; RADIO ONE INC DBA BELL BROADCASTING; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990004.02; PERSONAL; Property; 2002 AV from \$ 128,080 to \$ 160,100; TV from \$ 128,080 to \$ 160,100; 2003 AV from \$ 140,890 to \$ 176,100; TV from \$ 140,890 to \$ 176,100; 2004 AV from \$ 99,660 to \$ 124,600; TV from \$ 99,660 to \$ 124,600.

It was moved by Roberts, supported by Naftaly, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-04-4160; RADIO ONE DBA BELL BROADCASTING; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990004.01; PERSONAL; Property; 2002 AV from \$ 422,480 to \$ 528,100; TV from \$ 422,480 to \$ 528,100; 2003 AV from \$ 464,730 to \$ 580,900; TV from \$ 464,730 to \$ 580,900; 2004 AV from \$ 316,730 to \$ 395,900; TV from \$ 316,730 to \$ 395,900.

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the revised figures in the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value:	\$ 964,450	to	\$ 1,503,100
Taxable Value:	\$ 964,450	to	\$ 248,600

2003:

Assessed Value:	\$ 902,290	to	\$ 1,421,850
Taxable Value:	\$ 902,290	to	\$ 1,421,850

2004:

Assessed Value:	\$ 814,620	to	\$ 1,336,700
Taxable Value:	\$ 814,620	to	\$ 1,336,700

154-04-4173; OLYMPIA ENTERTAINMENT INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 04990001.11; PERSONAL; Property.

NOTE: It was moved by Roberts, supported by Naftaly, and unanimously approved to reverse the concurrence and postpone the matter of 154-04-4213 until the October 3, 2005 Meeting. Both petitions 154-04-4213 and 154-04-4214 are to be heard together.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-04-4214; MILFORD FABRICATING CO; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22992098.00; PERSONAL; Property;

2002 AV from \$2,743,700 to \$2,928,550; TV from \$2,743,700 to \$2,928,550;

2003 AV from \$2,573,070 to \$2,744,050; TV from \$2,573,070 to \$2,744,050;

2004 AV from \$2,502,810 to \$2,527,300; TV from \$2,502,810 to \$2,527,300.

City of Livonia, Wayne County

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-0129; ABDUL & BETTY CHIRRI; CITY OF LIVONIA; WAYNE COUNTY; CLARENCEVILLE Sch. Dist.; 46-046-99-0030-000; REAL; Property;

2003 AV from \$ 0 to \$ 67,080; TV from \$ 0 to \$ 67,080.

Item 2 (continued):

Scheduled for 1:30 P.M.

Thornapple Township, Barry County

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3696; METALDYNE MACHINING & ASSEMBLY; THORNAPPLE TWP.; BARRY COUNTY; THORNAPPLE-KELLOGG Sch. Dist.; 08-041-400-001-30; PERSONAL; Property; 2002 AV from \$1,739,000 to \$2,004,065; TV from \$1,739,000 to \$2,004,065.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3697; METALDYNE MACHINING & ASSEMBLY; THORNAPPLE TWP.; BARRY COUNTY; THORNAPPLE-KELLOGG Sch. Dist.; 08-041-200-023-10; PERSONAL; Property; 2002 AV from \$6,594,700 to \$3,358,343; TV from \$6,594,700 to \$3,358,343.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3698; METALDYNE MACHINING & ASSEMBLY; THORNAPPLE TWP.; BARRY COUNTY; THORNAPPLE-KELLOGG Sch. Dist.; 08-041-400-004-00; PERSONAL; Property; 2002 AV from \$2,706,400 to \$3,551,195; TV from \$2,706,400 to \$3,551,195.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3699; METALDYNE MACHINING & ASSEMBLY; THORNAPPLE TWP.; BARRY COUNTY; THORNAPPLE-KELLOGG Sch. Dist.; 08-041-400-001-10; PERSONAL; Property; 2002 AV from \$ 514,100 to \$ 79,403; TV from \$ 514,100 to \$ 79,403.

Marshall Township, Calhoun County

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0630; MARSHALL EYE CARE PC; MARSHALL TWP.; CALHOUN COUNTY; MARSHALL Sch. Dist.; 13-16-000-069-00; PERSONAL; Property; 2005 AV from \$ 1,380 to \$ 41,710; TV from \$ 1,380 to \$ 41,710.

City of Fraser, Macomb County

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3776; METALDYNE CORPORATION; CITY OF FRASER; MACOMB COUNTY; FRASER Sch. Dist.; 50-33-400-133-00; PERSONAL; Property; 2002 AV from \$ 14,972 to \$ 11,229; TV from \$ 14,972 to \$ 11,229. The Commission admitted Taxpayer Exhibit 1.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3777; METALDYNE CORPORATION; CITY OF FRASER; MACOMB COUNTY; FRASER Sch. Dist.; 50-33-400-168-00; PERSONAL; Property; 2002 AV from \$7,422,088 to \$7,313,531; TV from \$7,422,088 to \$7,313,531.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until September 20, 2005 the below-referenced matter:

154-04-3778; METALDYNE CORPORATION; CITY OF FRASER; MACOMB COUNTY; FRASER Sch. Dist.; 50-33-250-305-00; PERSONAL; Property; 2002 AV from \$2,486,414 to \$2,286,370; TV from \$2,486,414 to \$2,286,370.

City of Sterling Heights, Macomb County

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3795; WAL-MART STORES EAST LP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-05-200-039-001; PERSONAL; Property; 2004 AV from \$ 531,800 to \$ 582,100; TV from \$ 531,800 to \$ 582,100.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-04-3799; AZ AUTOMOTIVE CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-100-058-001; PERSONAL; Property; 2002 AV from \$3,587,000 to \$3,542,250; TV from \$3,587,000 to \$3,542,250; 2003 AV from \$3,248,200 to \$3,206,400; TV from \$3,248,200 to \$3,206,400; 2004 AV from \$4,561,900 to \$4,974,500; TV from \$4,561,900 to \$4,974,500; 2005 AV from \$4,052,300 to \$5,299,100; TV from \$4,052,300 to \$5,299,100.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3811; AVON PLASTIC PRODUCTS INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-17-226-011-002; PERSONAL; Property; 2002 AV from \$ 0 to \$ 169,050; TV from \$ 0 to \$ 169,050; 2003 AV from \$ 153,400 to \$ 154,200; TV from \$ 153,400 to \$ 154,200; 2004 AV from \$ 155,000 to \$ 155,700; TV from \$ 155,000 to \$ 155,700.

Item 2 (continued):

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3815; FAMILY VIDEO MOVIE CLUB #38; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-18-351-015-001; PERSONAL; Property;

2002 AV from \$ 75,000 to \$ 204,600; TV from \$ 75,000 to \$ 204,600;

2003 AV from \$ 76,000 to \$ 147,400; TV from \$ 76,000 to \$ 147,400;

2004 AV from \$ 80,000 to \$ 87,850; TV from \$ 80,000 to \$ 87,850.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3827; PETS MART INC #690; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-33-400-012-016; PERSONAL; Property;

2002 AV from \$ 25,100 to \$ 94,700; TV from \$ 25,100 to \$ 94,700;

2003 AV from \$ 117,700 to \$ 176,000; TV from \$ 117,700 to \$ 176,000;

2004 AV from \$ 110,700 to \$ 175,150; TV from \$ 110,700 to \$ 175,150.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3830; FAMILY VIDEO MOVIE CLUB #65; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-36-476-010-001; PERSONAL; Property;

2002 AV from \$ 100,500 to \$ 213,750; TV from \$ 100,500 to \$ 213,750;

2003 AV from \$ 101,000 to \$ 155,450; TV from \$ 101,000 to \$ 155,450.

City of Pontiac, Oakland County

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-0192; KEY CORPORATE CAPITAL INC; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-950-258; PERSONAL; Property;

2003 AV from \$ 225,180 to \$ 340; TV from \$ 225,180 to \$ 340;

2004 AV from \$ 164,300 to \$ 340; TV from \$ 164,300 to \$ 340.

City of Wixom, Oakland County

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3874; ZAX AUTO WASH; CITY OF WIXOM; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 96-99-01-910-052; PERSONAL; Property;

2002 AV from \$ 107,510 to \$ 79,330; TV from \$ 107,510 to \$ 79,330;

2003 AV from \$ 110,610 to \$ 76,800; TV from \$ 110,610 to \$ 76,800;

2004 AV from \$ 134,710 to \$ 87,710; TV from \$ 134,710 to \$ 87,710.

City of Livonia, Wayne County

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3360; GORDON F LARAMIE & SONS INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-3218-000; PERSONAL; Property; 2002 AV from \$ 0 to \$ 826,760; TV from \$ 0 to \$ 826,760.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4299; GENERAL FASTENERS CO; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2900-000; PERSONAL; Property; 2002 AV from \$1,208,040 to \$1,480,250; TV from \$1,208,040 to \$1,480,250; 2003 AV from \$1,208,040 to \$1,389,950; TV from \$1,208,040 to \$1,389,950.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4300; GORDON FOOD SERVICE; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-8161-000; PERSONAL; Property; 2002 AV from \$ 193,080 to \$ 273,500; TV from \$ 193,080 to \$ 273,500; 2003 AV from \$ 170,980 to \$ 247,250; TV from \$ 170,980 to \$ 247,250; 2004 AV from \$ 148,170 to \$ 215,550; TV from \$ 148,170 to \$ 215,550.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4302; ROBOT PRINTING & COMMUNICATION; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-1441-000; PERSONAL; Property; 2002 AV from \$ 25,000 to \$ 27,830; TV from \$ 25,000 to \$ 27,830; 2003 AV from \$ 1,140 to \$ 26,230; TV from \$ 1,140 to \$ 26,230; 2004 AV from \$ 1,660 to \$ 23,650; TV from \$ 1,660 to \$ 23,650.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-4303; SAGINAW OFFICE SERVICES; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-0767-000; PERSONAL; Property; 2002 AV from \$ 1,180 to \$ 2,570; TV from \$ 1,180 to \$ 2,570; 2003 AV from \$ 2,390 to \$ 4,690; TV from \$ 2,390 to \$ 4,690; 2004 AV from \$ 1,990 to \$ 4,020; TV from \$ 1,990 to \$ 4,020.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4304; SATURN PRINTING & IMAGING; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2061-000; PERSONAL; Property; 2002 AV from \$ 107,130 to \$ 110,100; TV from \$ 107,130 to \$ 110,100.

Item 2 (continued):

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-04-4307; FARMER JACK #771; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-0493-000; PERSONAL; Property;

2002 AV from \$1,085,230 to \$1,126,350; TV from \$1,085,230 to \$1,126,350;

2003 AV from \$ 928,470 to \$ 976,550; TV from \$ 928,470 to \$ 976,550;

2004 AV from \$1,340,890 to \$1,388,350; TV from \$1,340,890 to \$1,388,350.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4309; GREGORY E ELLIOTT DDS; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2333-000; PERSONAL; Property;

2002 AV from \$ 58,770 to \$ 74,950; TV from \$ 58,770 to \$ 74,950;

2003 AV from \$ 64,920 to \$ 78,000; TV from \$ 64,920 to \$ 78,000;

2004 AV from \$ 58,110 to \$ 71,250; TV from \$ 58,110 to \$ 71,250.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4311; CONSTRUCTION MGT SPECIALISTS INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-1694-000; PERSONAL; Property;

2002 AV from \$ 49,340 to \$ 53,000; TV from \$ 49,340 to \$ 53,000;

2003 AV from \$ 48,180 to \$ 55,550; TV from \$ 48,180 to \$ 55,550;

2004 AV from \$ 40,610 to \$ 49,350; TV from \$ 40,610 to \$ 49,350.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4313; CARTER SCREEN; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-1280-000; PERSONAL; Property;

2002 AV from \$ 71,100 to \$ 77,950; TV from \$ 71,100 to \$ 77,950.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4314; ABM TOOL & DIE INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-0013-000; PERSONAL; Property;

2002 AV from \$ 50,000 to \$ 88,700; TV from \$ 50,000 to \$ 88,700;

2003 AV from \$ 41,200 to \$ 81,800; TV from \$ 41,200 to \$ 81,800;

2004 AV from \$ 42,000 to \$ 75,300; TV from \$ 42,000 to \$ 75,300.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4315; ABNEY ADVERTISING; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-0046-000; PERSONAL; Property;

2002 AV from \$ 560 to \$ 2,610; TV from \$ 560 to \$ 2,610;

2003 AV from \$ 1,290 to \$ 2,380; TV from \$ 1,290 to \$ 2,380;

2004 AV from \$ 440 to \$ 2,160; TV from \$ 440 to \$ 2,160.

Item 2 (continued):

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4316; ALPHA GROUP CORPORATE OFFICES; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-0228-000; PERSONAL; Property;

2002 AV from \$1,875,290 to \$1,888,500; TV from \$1,875,290 to \$1,888,500;

2004 AV from \$ 373,850 to \$ 445,000; TV from \$ 373,850 to \$ 445,000.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4319; FAMILY DOLLAR OF MI INC #03701; CITY OF LIVONIA; WAYNE COUNTY; CLARENCEVILLE Sch. Dist.; 46-999-00-8834-000; PERSONAL; Property;

2002 AV from \$ 23,030 to \$ 26,200; TV from \$ 23,030 to \$ 26,200;

2004 AV from \$ 20,350 to \$ 22,300; TV from \$ 20,350 to \$ 22,300.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-04-4320; FARMINGTON CABINET CO INC; CITY OF LIVONIA; WAYNE COUNTY; CLARENCEVILLE Sch. Dist.; 46-999-00-9356-000; PERSONAL; Property;

2002 AV from \$ 41,770 to \$ 73,250; TV from \$ 41,770 to \$ 73,250;

2003 AV from \$ 39,410 to \$ 66,550; TV from \$ 39,410 to \$ 66,550;

2004 AV from \$ 40,200 to \$ 64,100; TV from \$ 40,200 to \$ 64,100.

It was moved by Naftaly supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4321; FUTURE BALL FORTRESS; CITY OF LIVONIA; WAYNE COUNTY; CLARENCEVILLE Sch. Dist.; 46-999-00-9107-000; PERSONAL; Property;

2002 AV from \$ 1,430 to \$ 3,900; TV from \$ 1,430 to \$ 3,900;

2003 AV from \$ 2,000 to \$ 3,370; TV from \$ 2,000 to \$ 3,370.

It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until October 3, 2005 the below-referenced matter:

154-05-0191; FARMER JACK WHOLESALE; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-1233-000; PERSONAL; Property;

2004 AV from \$1,330,680 to \$1,504,450; TV from \$1,330,680 to \$1,504,450.

Item 2 (continued):

Plymouth Township, Wayne County

It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the below-referenced matter because this is a valuation issue not incorrectly reported property:

154-04-4336; PROGRESSIVE TOOL & INDUSTRIES INC; PLYMOUTH TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 998-01-9891-088; PERSONAL--IFT; Property;

2002 AV from \$6,974,110 to \$3,758,450; TV from \$6,974,110 to \$3,758,450.

The Commission admitted Taxpayer Exhibit 1. The Commission admitted Township Exhibit 1.

It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the below-referenced matter because of an evaluation issue:

154-04-4337; PROGRESSIVE TOOL & INDUSTRIES CO; PLYMOUTH TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 999-00-0858-400; PERSONAL; Property;

2002 AV from \$ 307,960 to \$ 230,970; TV from \$ 307,960 to \$ 230,970.

It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the below-referenced matter because of an evaluation issue:

154-04-4338; PROGRESSIVE TOOL & INDUSTRIES CO; PLYMOUTH TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 999-00-1037-400; PERSONAL; Property;

2002 AV from \$ 336,510 to \$ 252,383; TV from \$ 336,510 to \$ 252,383.

City of Manton, Wexford County

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-0112; WERTH DEVELOPMENT; CITY OF MANTON; WEXFORD COUNTY; MANTON Sch. Dist.; MNT-03-3203; REAL; Property;

2004 AV from \$ 0 to \$ 11,500; TV from \$ 0 to \$ 11,500.

Item 3. Scheduled for 1:00 P.M.

It was moved by Roberts, supported by Lupi, and unanimously approved that the Commission assumes jurisdiction of the 2005 assessment roll of Melrose Township, Charlevoix County, and orders that a 14-Point Review be conducted before jurisdiction of the roll can be returned to Melrose Township. Mr. Naftaly was not on the telephone conference for this item.

- Item 4. It was moved by Naftaly, supported by Roberts, and unanimously approved that Donald McArthur, former assessor of Newton Township, Mackinac County, is directed to send a written statement of understanding regarding the obligation to file a property transfer affidavit despite the grantee's relationship to him. Complaint 05-001.
- Item 5. It was moved by Roberts, supported by Naftaly, and unanimously approved that staff is requested to respond to Julie Beardslee, Standards Committee of the Michigan Assessors Association, indicating that the State Tax Commission follows statutory requirements in making determinations on classification appeals and clarify issues related to an appeal of a decision on classification. Also, it is recommended that the section of the Qualified Agriculture Q&A document that addresses classification issues be forwarded to Ms. Beardslee.
- Item 6. It was moved by Naftaly, supported by Roberts, and unanimously approved that updated report on the Railcar and Locomotive Valuation Multipliers is posted to the Treasury Website. The Commission recommended that if the report is available prior to the September 20, 2005 meeting, the STC will schedule the October 3, 2005 meeting for interested parties to appear before the Commission and provide input. If the report is not available until after the September 20, 2005 meeting, then the STC would schedule the November 9, 2005 meeting for parties to appear.
- Item 7. It was moved by Naftaly, supported by Roberts, and unanimously approved that a letter be forwarded to the Department of Environmental Quality (DEQ) expressing our concerns that the DEQ's new policy may result in insufficient information being provided to allow an appropriate approval of the application. Staff is to meet with the DEQ and discuss our concerns and ways to address both Department's needs regarding this new policy.
- Item 8. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the proposed Q & A on Qualified Agricultural Property Exemption guidelines prepared by staff subject minor changes.
- Item 9. It was moved by Naftaly, supported by Roberts, and unanimously approved that the staff will work with the assessor to ensure that appropriate assessment of businesses on cemetery property located in the City of Troy, Oakland County, and the City of Livonia, Wayne County are made and staff will report their recommendations to the Commission at a future meeting. Complaint 05-004.
- Item 10. It was moved by Naftaly, supported by Roberts, and unanimously approved that the Commission delegates to staff the authority to process amended 154 orders. The Commission reserves the right to rescind this delegated authority at any time. This delegated authority includes but is not limited to amended orders for the following: (1) correct clerical errors (submitted by taxpayers/assessing units, and/or staff); (2) correct addresses; (3) correct school district; (4) correct parcel numbers; (5) correct dollar amounts where the change is under \$500,000; and (6) correct tax rates. Amended orders to correct dollar values over \$500,000 will be presented to the Commission for its review and approval.

Item 11. It was moved by Naftaly, supported by Roberts, and unanimously approved that an appreciation letter is sent to Dennis W. Platte, Administrator, Assessment and Certification Division, and Roger McEvers for the presentation on the 14-Point Review process to the Barry County Assessors.

Item 12. It was moved by Naftaly, supported by Roberts, and unanimously approved the request for the below-referenced listed units for re-certifications, new certifications, and recertification denials of computerized tax rolls:

Certification to expire May 1, 2008:

<u>County</u>	<u>Township, Village and/or City</u>
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New Certifications:

St. Joseph	Village of Centreville
Wexford	Cherry Grove Township

Recertification Denials:

Jackson	Leoni Township – Original certification not on file
Jackson	Parma Township – Original certification not on file

Item 13. It was moved by Naftaly, supported by Roberts, and unanimously approved to the withdrawal of the below-referenced petitions:

MCL 211.154 Petitions Dow Chemical Company

Petition Nos. 154-98-0597

154-99-1069

154-00-1088 thru 154-00-1095

154-00-1101 thru 154-00-1109

154-01-1206 thru 154-01-1210

Notice was received requesting that the above-referenced petitions have a partial withdrawal concerning the “hybrid property” issue which is referenced in the City’s pending 154 petitions for 1996, 1997, and 1998. For the 1999 year, that issue is being resolved by a stipulation in the Tax Tribunal. The issue did not occur after 1999. Aside from the “hybrid property” issue, the matters before the Commission for 1996-2001 are not affected by this withdrawal.

Item 14. It was moved by Naftaly, supported by Roberts, and unanimously approved the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 8-23-05:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Baker	Robert G.	Oakland County	Equalization Department
Batcheller	Mary E.	Wayne	City of Trenton
Bengel	Daniel M.	Ionia	Easton Township
			Orange Township

Item 14. (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Bertolini	Phillip R.	Oakland County Equalization Division	
Bouwman	James	Ottawa	Holland Charter Township
Brousseau	Benjamin A.	Van Buren	Antwerp Township
Budrow-Bradstreet	Gail M.	Calhoun	City of Marshall
Carter	Darren K.	Ingham	City of Lansing
Collias	Marie	Genesee	City of Grand Blanc
Conger	Dale E.	Saint Clair County Equalization Department	
David	Esther A.	Wayne	City of Southgate
Davis	Kathlene A.	Barry	City of Hastings
Duford	Reid	Midland	City of Midland
Edson	Jill A.	Genesee	Thetford Township
Elmer	Eugene F.	Mackinac	City of Saint Ignace
Esterline	Margaret L.	Hillsdale County Equalization Department	
Evanko	Gary	Wayne County Equalization Department	
Ewers	Erica	Branch	Quincy Township
Frizzell	Darlene E.	Oakland	City of Farmington Hills
Gajewski	William T.	Wayne County Equalization Department	
Galligan	Michael R.	Ottawa County Equalization Department	
Gentz	Dawn	Clare	Grant Township
			Sheridan Township
		Ogemaw	Horton Township
			Ogemaw Township
Good	Penny	Muskegon County Equalization Department	
Groce	Cathy E.	Livingston	Cohoctah Township
Hansen	Steven	Kent County Equalization Department	
Harrington	Judy	Wayne	City of Grosse Pointe Woods
Hill	Kenneth G.	Saint Clair County Equalization Department	
Houston	Lynne S.	Macomb	City of Richmond
		Saint Clair	City of Saint Clair
Iverson	Marsha L.	Ottawa County Equalization Department	
Kennedy	Sharon	Chippewa County Equalization Department	
Knash	Marion	Muskegon	Blue Lake Township
			Cedar Creek Township
Ladensack	Charles	Saint Clair Equalization Department	
LaVallee	Jeanne	Mecosta County Equalization Department	
		Newaygo	Lincoln Township
			Norwich Township
Lee	Diane M.	Ingham	City of Lansing
Matuzak	Karla K.	Saginaw	City of Saginaw
Medina	Xavier	Wayne	City of Detroit
Millon	Angela S.	Genesee	Mundy Township
Mittleman	Margaret A.	Wayne	City of Detroit – BS&A Software
Neese	Michael T.	Bay County Equalization Department	
Nicholson	Carole	Macomb	Macomb Township

Item 14. (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Nickerson	Kim M.	Genesee	Davison Township
Nolde	Peggy L.	Genesee	Grand Blanc Charter Township
Riedel	Vicki	Wayne	City of Dearborn Heights
Ring	Deborah	Kent	City of Kentwood
Sal	Janice S.	Ottawa	City of Hudsonville
Schroeder	Becky	Alcona County	Equalization Department
Sears	Daniel L.	Oakland	West Bloomfield Township
Shafer	Beth M.	Oakland County	Equalization Department
Shea	Jeff	Alpena	City of Alpena
Siddiqi	Safdar	Wayne County	Equalization Department
Stanley	Richard G.	Wayne	Assessment & Equalization Div.
Stokes	Donna	Kent	City of Grand Rapids
Susalla	Debra	Macomb	Washington Township
Taylor	Laurie A.	Oakland	City of Rochester Hills
Thelen	Brian	Eaton	Delta Charter Township
Tupa	George, Jr.	Emmet	Little Traverse Township
Vanderkooi	Daniel K.	Kent	City of Grand Rapids
Williams	Gary D.	Roscommon	Denton Township
Zamenski	Patricia	Washtenaw	Augusta Township
			Lyndon Township
			Manchester Township
			City of Chelsea

- Item 15. It was moved by Roberts, supported by Naftaly, and unanimously approved to dismiss the below-referenced matter for lack of jurisdiction:
MCL 211.154 Petition 154-03-0244 Kuka Welding Systems
Parcel No. 10-28-100-032-001 The taxpayer filed a L-4155 petition requesting the amounts for assessed and taxable value be reduced. Staff sent a letter explaining the STC's lack of jurisdiction for not filing a personal property statement timely and administratively dismissed it. Corresponding files 154-03-0245 and 154-03-0246 to increase the assessed and taxable values were withdrawn by the taxpayer and the request for withdrawal was approved by the STC at the June 14, 2005 STC Meeting.

- Item 16. It was moved by Roberts, supported by Naftaly, and unanimously approved to transfer/contingent transfer of certificates for the below-referenced Industrial Facility Exemption Certificates:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
1995-541	CAMOPLAST CROCKER LLC	CITY OF COLDWATER	BRANCH
1997-038	DSM PHARMA CHEM NO AMERICA INC	CITY OF SOUTH HAVEN	VAN BUREN
1998-163	CAMOPLAST CROCKER LLC	CITY OF COLDWATER	BRANCH
2001-373	SIEMANS LOG & ASSEMBLY SYS INC	CITY OF GRAND RAPIDS	KENT
2001-374	SIEMANS LOG & ASSEMBLY SYST INC	CITY OF GRAND RAPIDS	KENT
2001-375	SIEMANS LOG & ASSEMBLY SYST INC	CITY OF GRAND RAPIDS	KENT
2002-007A	TWEDDLE LITHO COMPANY	CLINTON TWP.	MACOMB
2002-474	SIEMANS LOGS & ASSEMBLY SYSTEMS INC	CITY OF GRAND RAPIDS	KENT
2002-475	SIEMANS LOG & ASSEMBLY SYST INC	CITY OF GRAND RAPIDS	KENT

- Item 17. It was moved by Roberts, supported by Naftaly, and unanimously approved to amend the original certificates for the below-referenced Industrial Facility Exemption Certificates:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2004-192	KARMANN MANUFACTURING LLC	PLYMOUTH TWP.	WAYNE
2004-237	HAWORTH INC	CITY OF BIG RAPIDS	MECOSTA
2004-433	SATURN ELECTRONICS & ENGINEERING INC	CITY OF COOPERSVILLE	OTTAWA
2004-530	CHERRY GROWERS INC	GREEN LAKE TWP.	GRAND TRAVERSE
2004-583	STRYKER CORP INSTRUMENTS DIVISION	CITY OF PORTAGE	KALAMAZOO
2004-584	STRYKER MEDICAL DIVISION	CITY OF PORTAGE	KALAMAZOO
2005-026	CONAGRA FOODS INC	ALLEN TWP.	HILLSDALE
2005-100	GRAND RAPIDS FOAM RUBBER CO	CITY OF WYOMING	KENT

- Item 18. It was moved by Roberts, supported by Naftaly, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2003-151	MATHEW GRIMES & ELEANORE SCHROEDER	CITY OF DETROIT	WAYNE	1	\$262,980
N2003-155	PAUL & SUSAN SOBOCIENSKI	CITY OF DETROIT	WAYNE	1	\$212,879
N2003-156	RUSSEL NUTTER & ADRIENNE SIPLE	CITY OF DETROIT	WAYNE	1	\$212,418
N2003-169	SUMANTH MUTHYALA	CITY OF DETROIT	WAYNE	1	\$313,110
N2004-0276	LAMAR, DIANE & LATONYA RIDDLE	CITY OF DETROIT	WAYNE	1	\$21,928
N2004-0301	JACK DOOMANIAN	CITY OF DETROIT	WAYNE	1	\$12,537
N2004-0361	SHAWN DUDLEY	CITY OF DETROIT	WAYNE	1	\$24,245
N2004-0515	XIANG TUNG & JINGWEN SU	CITY OF DETROIT	WAYNE	1	\$10,710

- Item 19. It was moved by Roberts, supported by Naftaly, and unanimously approved to transfer the certificate for the Neighborhood Enterprise Zone Applications in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N1997-082	PETER C NWAIZUZU	CITY OF DETROIT	WAYNE	2	\$100,000

- Item 20. It was moved by Roberts, supported by Naftaly, and unanimously approved to amend the certificate for the Neighborhood Enterprise Zone Applications in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2003-137	RUBY MCGRAW	CITY OF DETROIT	WAYNE	2	\$150,000

- Item 21. It was moved by Roberts, supported by Naftaly, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-04-0730; VILLAGE FORD INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-122000; PERSONAL; Property;
2002 AV from \$ 332,650 to \$ 365,900; TV from \$ 332,650 to \$ 365,900;
2003 AV from \$ 342,200 to \$ 363,650; TV from \$ 342,200 to \$ 363,650.

154-04-2797; LINC EQUIPMENT RECEIVABLES TRUST; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-002-057; PERSONAL; Property;
2002 AV from \$ 31,630 to \$ 57,360; TV from \$ 31,630 to \$ 57,360;
2003 AV from \$ 51,000 to \$ 51,450; TV from \$ 51,000 to \$ 51,450;
2004 AV from \$ 0 to \$ 27,200; TV from \$ 0 to \$ 27,200.

154-05-0053; LEASING ASSOCIATES OF BARRINGTON INC; CITY OF LANSING; INGHAM COUNTY; LANSING Sch. Dist.; 90-33-01-39-183-000; PERSONAL; Property;
2004 AV from \$ 80,600 to \$ 39,600; TV from \$ 80,600 to \$ 39,600.

154-05-0367; PROMOTECH INC; GRASS LAKE TWP.; JACKSON COUNTY; GRASS LAKE Sch. Dist.; 900-15-38-602-095-00; PERSONAL; Property;
2003 AV from \$ 108,660 to \$ 106,150; TV from \$ 108,660 to \$ 106,150;
2004 AV from \$ 104,286 to \$ 100,900; TV from \$ 104,286 to \$ 100,900.

154-05-0386; ZUCKERO & SONS; CLINTON TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 16-11-64-800-100; PERSONAL; Property;
2003 AV from \$ 0 to \$ 134,100; TV from \$ 0 to \$ 134,100;
2004 AV from \$ 0 to \$ 125,800; TV from \$ 0 to \$ 125,800.

154-05-0487; TAWAS POINT HARBOR INC; BALDWIN TWP.; IOSCO COUNTY; TAWAS Sch. Dist.; 034-900-000-038-00; PERSONAL; Property;
2005 AV from \$ 0 to \$ 61,800; TV from \$ 0 to \$ 61,800.

Item 21. (continued):

154-05-0638; MILLWOOD ANIMAL CLINIC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90001-030-A; PERSONAL; Property;

2003 AV from \$ 29,300 to \$ 32,750; TV from \$ 29,300 to \$ 32,750;

2004 AV from \$ 30,700 to \$ 32,800; TV from \$ 30,700 to \$ 32,800;

2005 AV from \$ 71,700 to \$ 67,300; TV from \$ 71,700 to \$ 67,300.

154-05-0679; CAR.COM; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-285-140; PERSONAL; Property;

2003 AV from \$ 60,250 to \$ 463,010; TV from \$ 60,250 to \$ 463,010;

2004 AV from \$ 61,000 to \$ 430,580; TV from \$ 61,000 to \$ 430,580;

2005 AV from \$ 76,250 to \$ 355,430; TV from \$ 76,250 to \$ 355,430.

154-05-0731; NATIONAL AIRPORT CONCESSIONS LLC; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-3807-000; PERSONAL; Property;

2004 AV from \$ 25,000 to \$1,109,200; TV from \$ 25,000 to \$1,109,200;

2005 AV from \$ 840,100 to \$ 964,450; TV from \$ 840,100 to \$ 964,450.

154-05-0777; NORTH WOODWARD INTERNAL MEDICINE; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16 99-00-002-019; PERSONAL; Property;

2004 AV from \$ 32,500 to \$ 60,010; TV from \$ 32,500 to \$ 60,010.

154-05-0847; DIANNE FELDPAUSCH; CITY OF HASTINGS; BARRY COUNTY; HASTINGS Sch. Dist.; 08-55-225-232-00; REAL; Property;

2005 AV from \$ 7,961 to \$ 62,959; TV from \$ 7,961 to \$ 62,959.

154-05-0937; MICHELLE M SIPICH; VILLAGE OF MICHIANA; BERRIEN COUNTY; NEW BUFFALO Sch. Dist.; 11-41-4930-0025-00-9; REAL; Property;

2002 AV from \$ 0 to \$ 47,438; TV from \$ 0 to \$ 3,363;

2003 AV from \$ 0 to \$ 52,709; TV from \$ 0 to \$ 3,416;

2004 AV from \$ 0 to \$ 58,566; TV from \$ 0 to \$ 3,495.

154-05-1056; FERROUS PROCESSING & TRADING CO.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990603.00; PERSONAL; Property;

2003 AV from \$6,506,880 to \$6,579,850; TV from \$6,506,880 to \$6,579,850;

2004 AV from \$6,474,300 to \$6,776,200; TV from \$6,474,300 to \$6,776,200.

Item 21. (continued):

154-05-1094; MCCARTNEY ENTERPRISES, INC.; EAST CHINA TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 18-999-0038-000; PERSONAL; Property;

2003 AV from \$ 139,000 to \$ 157,350; TV from \$ 139,000 to \$ 157,350;

2004 AV from \$ 120,750 to \$ 140,200; TV from \$ 120,750 to \$ 140,200.

154-05-1102; FRED MEYER LEWELERS #788; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-13-05-550; PERSONAL; Property;

2003 AV from \$ 46,900 to \$ 53,000; TV from \$ 46,900 to \$ 53,000;

2004 AV from \$ 47,400 to \$ 53,950; TV from \$ 47,400 to \$ 53,950;

2005 AV from \$ 41,200 to \$ 46,100; TV from \$ 41,200 to \$ 46,100.

154-05-1119; MARSHALLS; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.;

19-13-02-674; PERSONAL; Property;

2003 AV from \$ 184,000 to \$ 200,100; TV from \$ 184,000 to \$ 200,100;

2004 AV from \$ 197,500 to \$ 225,850; TV from \$ 197,500 to \$ 225,850;

2005 AV from \$ 185,500 to \$ 194,400; TV from \$ 185,500 to \$ 194,400.

154-05-1165; IBJTC BUSINESS CREDIT CORPORATION; VILLAGE OF MILFORD; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; L-99-00-005-035; PERSONAL; Property;

2004 AV from \$ 0 to \$ 21,670; TV from \$ 0 to \$ 21,670;

2005 AV from \$ 0 to \$ 24,150; TV from \$ 0 to \$ 24,150.

154-05-1166; BARNES & NOBLE #2627; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-224-905; PERSONAL; Property;

2005 AV from \$ 298,520 to \$ 335,190; TV from \$ 298,520 to \$ 335,190.

154-05-1210; B.M. FOUNDATIONS, INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-005-276; PERSONAL; Property; 2005 AV from \$ 0 to \$ 1,440; TV from \$ 0 to \$ 1,440.

154-05-1265; THE PAYMENT AUTHORITY; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-037-297; PERSONAL; Property;

2004 AV from \$ 75,530 to \$ 62,260; TV from \$ 75,530 to \$ 62,260;

2005 AV from \$ 65,420 to \$ 56,010; TV from \$ 65,420 to \$ 56,010.

154-05-1391; DISCOUNT PAPER PRODUCTS, INC.; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-960-007; PERSONAL; Property;

2004 AV from \$ 297,690 to \$ 139,510; TV from \$ 297,690 to \$ 139,510.

Item 21. (continued):

154-05-1392; INA USA CORP; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-328-680; PERSONAL; Property;
2004 AV from \$3,564,300 to \$3,773,810; TV from \$3,564,300 to \$3,773,810.

154-05-1393; LPOICCOLA, INC., DBA: JULIART DANCE STUDIO OF TROY; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-209-980; PERSONAL; Property;
2004 AV from \$ 1,000 to \$ 9,780; TV from \$ 1,000 to \$ 9,780.

154-05-1394; L & A EDUCATIONAL SERVICES, INC./EARLY IMPRESSIONS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-615-300; PERSONAL; Property;
2004 AV from \$ 9,010 to \$ 9,990; TV from \$ 9,010 to \$ 9,990.

154-05-1395; SOUTHFIELD FUNERAL HOME; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-261-000; PERSONAL; Property;
2003 AV from \$ 21,450 to \$ 26,220; TV from \$ 21,450 to \$ 26,220;
2004 AV from \$ 20,770 to \$ 25,200; TV from \$ 20,770 to \$ 25,200.

154-05-1396; SIRIUS SATELLITE RADIO, INC.; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-619-000; PERSONAL; Property;
2004 AV from \$ 167,730 to \$ 216,080; TV from \$ 167,730 to \$ 216,080.

154-05-1397; IBJTC BUSINESS CREDIT CORPORATION; DELTA TWP.; EATON COUNTY; WAVERLY Sch. Dist.; 23-040-090-401-216-00; PERSONAL; Property;
2003 AV from \$ 0 to \$ 14,300; TV from \$ 0 to \$ 14,300;
2004 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-05-1398; IBJTC BUSINESS CREDIT CORPORATION; DELTA TWP.; EATON COUNTY; GRAND LEDGE Sch. Dist.; 23-040-090-401-216-01; PERSONAL; Property;
2003 AV from \$ 0 to \$ 71,300; TV from \$ 0 to \$ 71,300;
2004 AV from \$ 0 to \$ 66,600; TV from \$ 0 to \$ 66,600.

154-05-1399; CAMPBELL PRESS REPAIR; CITY OF LANSING; INGHAM COUNTY; LANSING Sch. Dist.; 90-33-01-09-885-000; PERSONAL; Property;
2003 AV from \$ 136,400 to \$ 109,000; TV from \$ 136,400 to \$ 109,000.

154-05-1402; MCKESSON CORPORATION, C/O TAMI MALDONADO, TAX DEPT.; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-50-522-800; PERSONAL; Property;
2004 AV from \$ 0 to \$ 5,200; TV from \$ 0 to \$ 5,200.

Item 21. (continued):

154-05-1403; BLUE HERON ACADEMY; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-41-122-568; PERSONAL; Property;
2005 AV from \$ 2,500 to \$ 4,800; TV from \$ 2,500 to \$ 4,800.

154-05-1404; TCF EQUIPMENT FINANCE, INC; CITY OF MASON; INGHAM COUNTY; MASON Sch. Dist.; 33-19-10-90-915-250; PERSONAL; Property; 2005 AV from \$ 8,480 to \$ 5,472; TV from \$ 8,480 to \$ 5,472.

154-05-1406; CANON FINANCIAL SERVICES, INC.; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-936-164; PERSONAL; Property;
2005 AV from \$ 6,400 to \$ 13,300; TV from \$ 6,400 to \$ 13,300.

154-05-1407; KEY CORPORATE CAPITAL, TAX SERVICES DEPT.; CITY OF LANSING; INGHAM COUNTY; LANSING Sch. Dist.; 90-33-01-63-998-000; PERSONAL; Property;
2003 AV from \$ 204,800 to \$ 355,000; TV from \$ 204,800 to \$ 355,000;
2004 AV from \$ 500,000 to \$ 426,000; TV from \$ 500,000 to \$ 426,000.

154-05-1409; HP FINANCIAL SERVICES LEASING; LANSING CHARTER TWP.; INGHAM COUNTY; WAVERLY Sch. Dist.; 33-21-000-044-10; PERSONAL; Property;
2005 AV from \$ 1,300 to \$ 11,500; TV from \$ 1,300 to \$ 11,500.

154-05-1410; US BANCORP EQUIPMENT FINANCE, INC.; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-26020-7; PERSONAL; Property;
2004 AV from \$ 128,400 to \$ 55,100; TV from \$1,284,000 to \$ 55,100.

154-05-1411; IBJTC BUSINESS CREDIT CORPORATION; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-39998-1; PERSONAL; Property;
2003 AV from \$ 0 to \$ 218,400; TV from \$ 0 to \$ 218,400;
2004 AV from \$ 0 to \$ 192,100; TV from \$ 0 to \$ 192,100.

154-05-1412; IBJTC BUSINESS CREDIT CORPORATION; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-39997-3; PERSONAL; Property;
2003 AV from \$ 0 to \$ 33,000; TV from \$0 to \$ 33,000;
2004 AV from \$ 0 to \$ 29,700; TV from \$ 0 to \$ 29,700.

154-05-1413; PRECISION INDUSTRIES, INC.; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-63961-3; PERSONAL; Property;
2005 AV from \$ 123,500 to \$ 129,700; TV from \$ 123,500 to \$ 129,700.

Item 21. (continued):

154-05-1414; NOVA CABLE MANAGEMENT, INC.; UNION TWP.; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; 37-14-998-00-503-00; PERSONAL; Property;
2005 AV from \$ 500 to \$ 800; TV from \$ 500 to \$ 800.

154-05-1415; HIGGINS & ASSOCIATES, NC.; UNION TWP.; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; 37-14-998-00-168-00; PERSONAL; Property;
2005 AV from \$ 22,600 to \$ 38,500; TV from \$ 22,600 to \$ 38,500.

154-05-1416; NEW MILLENNIUM 2002; UNION TWP.; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; 74-998-00-205-00; PERSONAL; Property; 2005 AV from \$ 0 to \$ 400; TV from \$ 0 to \$ 400.

154-05-1417; MASHUE PRINTING; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-13-02-750; PERSONAL; Property;
2003 AV from \$ 63,800 to \$ 72,050; TV from \$ 63,800 to \$ 72,050;
2004 AV from \$ 54,600 to \$ 62,500; TV from \$ 54,600 to \$ 62,500;
2005 AV from \$ 47,900 to \$ 56,350; TV from \$ 47,900 to \$ 56,350.

154-05-1418; BATH & BODY WORKS #46; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-02-01-820; PERSONAL; Property;
2003 AV from \$ 30,900 to \$ 73,450; TV from \$ 30,900 to \$ 73,450;
2004 AV from \$ 26,800 to \$ 67,800; TV from \$ 26,800 to \$ 67,800;
2005 AV from \$ 27,800 to \$ 60,700; TV from \$ 27,800 to \$ 60,700.

154-05-1419; PEARLE VISION #8808; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-14-15-717; PERSONAL; Property;
2004 AV from \$ 29,200 to \$ 34,450; TV from \$ 29,200 to \$ 34,450;
2005 AV from \$ 26,000 to \$ 30,000; TV from \$ 26,000 to \$ 30,000.

154-05-1421; AEROPOSTALE #551; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-01-06-120; PERSONAL; Property;
2004 AV from \$ 10,000 to \$ 50,400; TV from \$ 10,000 to \$ 50,400;
2005 AV from \$ 35,100 to \$ 43,600; TV from \$ 35,100 to \$ 43,600.

154-05-1422; QUICK STITCH EMBROIDERY; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-314; PERSONAL; Property;
2005 AV from \$ 0 to \$ 11,200; TV from \$ 0 to \$ 11,200.

154-05-1423; WELTON INVESTMENTS; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-001-316; PERSONAL; Property;
2005 AV from \$ 0 to \$ 300; TV from \$ 0 to \$ 300.

Item 21. (continued):

154-05-1424; INFRASOURCE UNDERGROUND CONSTRUCTION; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-320; PERSONAL; Property;
2005 AV from \$ 0 to \$ 61,500; TV from \$ 0 to \$ 61,500.

154-05-1425; ECONOMIC CONNECTIONS; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-001-313; PERSONAL; Property;
2005 AV from \$ 0 to \$ 1,000; TV from \$ 0 to \$ 1,000.

154-05-1426; CORPORATE EDGE, INC.; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-315; PERSONAL; Property;
2005 AV from \$ 0 to \$ 700; TV from \$ 0 to \$ 700.

154-05-1427; MILFORD EXCAVATING; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-306; PERSONAL; Property;
2005 AV from \$ 0 to \$ 36,700; TV from \$ 0 to \$ 36,700.

154-05-1429; ITT IDEAL TOOL, INC.; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-02-000-327; PERSONAL; Property;
2003 AV from \$ 140,800 to \$ 144,500; TV from \$ 140,800 to \$ 144,500;
2004 AV from \$ 129,200 to \$ 128,800; TV from \$ 129,200 to \$ 128,800;
2005 AV from \$ 117,100 to \$ 120,100; TV from \$ 117,100 to \$ 120,100.

154-05-1430; BAY SIDE PIZZA, INC.; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-03-000-203; PERSONAL; Property;
2003 AV from \$ 19,200 to \$ 19,400; TV from \$ 19,200 to \$ 19,400;
2004 AV from \$ 34,800 to \$ 19,000; TV from \$ 34,800 to \$ 19,000;
2005 AV from \$ 28,000 to \$ 16,600; TV from \$ 28,000 to \$ 16,600.

154-05-1431; CI CI'S PIZZA; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0103-08-062-0; PERSONAL; Property;
2005 AV from \$ 17,500 to \$ 238,485; TV from \$ 17,500 to \$ 238,485.

154-05-1432; ASSEMBLER, INC.; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0101-07-445-0; PERSONAL; Property;
2005 AV from \$ 50,000 to \$ 52,582; TV from \$ 50,000 to \$ 52,582.

154-05-1433; STAR FINANCIAL BANK; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0119-09-413-0; PERSONAL; Property;
2005 AV from \$ 0 to \$ 1,626; TV from \$ 0 to \$ 1,626.

Item 21. (continued):

154-05-1434; QUALEX, INC. - LEASE, TAX DEPT.; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0117-00-110-0; PERSONAL; Property;
2005 AV from \$ 0 to \$ 14,656; TV from \$ 0 to \$ 14,656.

154-05-1435; WDS VENTURES LLC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0123-01-210-1; PERSONAL; Property;
2005 AV from \$ 41,578 to \$ 44,036; TV from \$ 41,578 to \$ 44,036.

154-05-1436; ALBION MACHINE & TOOL; CITY OF ALBION; CALHOUN COUNTY; ALBION Sch. Dist.; 13-51-200-494-00; PERSONAL; Property;
2005 AV from \$ 172,309 to \$ 197,068; TV from \$ 172,309 to \$ 197,068.

154-05-1437; SARA LEE COFFEE & TEA FOOD SERVICE, ATTN: TAX DEPT.; CITY OF ALBION; CALHOUN COUNTY; ALBION Sch. Dist.; 13-51-305-028-00; PERSONAL; Property;
2005 AV from \$ 0 to \$ 1,893; TV from \$ 0 to \$ 1,893.

154-05-1438; ALBION CHIROPRACTIC CLINIC, PC; CITY OF ALBION; CALHOUN COUNTY; ALBION Sch. Dist.; 13-51-301-279-00; PERSONAL; Property; 2005 AV from \$ 3,067 to \$ 8,168; TV from \$ 3,067 to \$ 8,168.

154-05-1439; MASCOT SPORTS; CITY OF ALBION; CALHOUN COUNTY; ALBION Sch. Dist.; 13-51-305-003-00; PERSONAL; Property;
2005 AV from \$ 1,270 to \$ 2,593; TV from \$ 1,270 to \$ 2,593.

154-05-1445; STATELINE ENTERPRISES; BEDFORD TWP.; MONROE COUNTY; BEDFORD Sch. Dist.; 58-02-800-662-99; PERSONAL; Property;
2005 AV from \$ 550 to \$ 910; TV from \$ 550 to \$ 910.

154-05-1446; SUN SEEKERS TANNING; BEDFORD TWP.; MONROE COUNTY; BEDFORD Sch. Dist.; 58-02-800-007-98; PERSONAL; Property;
2005 AV from \$ 12,040 to \$ 38,990; TV from \$ 12,040 to \$ 38,990.

154-05-1447; HULL & ASSOCIATES, INC.; BEDFORD TWP.; MONROE COUNTY; BEDFORD Sch. Dist.; 58-02-800-740-99; PERSONAL; Property;
2005 AV from \$ 7,560 to \$ 17,580; TV from \$ 7,560 to \$ 17,580.

154-05-1449; NEW PAR, DBA: VERIZON WIRELESS; BEDFORD TWP.; MONROE COUNTY; BEDFORD Sch. Dist.; 58-02-800-130-02; PERSONAL; Property; 2005 AV from \$ 82,490 to \$ 101,220; TV from \$ 82,490 to \$ 101,220.

Item 21. (continued):

154-05-1450; DOUGLAS RADULOVIC; CITY OF MONROE; MONROE COUNTY; MONROE Sch. Dist.; 58-55-59-00737-000; REAL; Property;
2003 AV from \$ 53,600 to \$ 57,120; TV from \$ 46,100 to \$ 49,620;
2004 AV from \$ 54,130 to \$ 57,600; TV from \$ 47,160 to \$ 50,760;
2005 AV from \$ 54,230 to \$ 57,680; TV from \$ 48,240 to \$ 51,920.

154-05-1451; BROWN GROUP RETAIL, INC., DBA: FAMOUS FOOTWARE #2189; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-06-01-042; PERSONAL; Property;
2003 AV from \$ 27,000 to \$ 35,900; TV from \$ 27,000 to \$ 35,900;
2004 AV from \$ 9,500 to \$ 31,700; TV from \$ 9,500 to \$ 31,700;
2005 AV from \$ 25,600 to \$ 28,000; TV from \$ 25,600 to \$ 28,000.

154-05-1452; WAGENMAKER & DEITERS LLC; CITY OF FERRYSBURG; OTTAWA COUNTY; GRAND HAVEN Sch. Dist.; 70-50-51-012-050; PERSONAL; Property;
2004 AV from \$ 70,500 to \$ 100,100; TV from \$ 70,500 to \$ 100,100;
2005 AV from \$ 62,200 to \$ 83,700; TV from \$ 62,200 to \$ 83,700.

154-05-1453; MERIDIAN, INC.; SPRING LAKE TWP.; OTTAWA COUNTY; SPRING LAKE Sch. Dist.; 70-50-24-000-400; PERSONAL; Property;
2005 AV from \$4,845,000 to \$4,722,100; TV from \$4,845,000 to \$4,722,100.

154-05-1455; WALTERS GARDENS, INC.; ZEELAND TWP.; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-57-27-104-468; PERSONAL; Property;
2005 AV from \$ 85,200 to \$ 61,700; TV from \$ 85,200 to \$ 61,700.

154-05-1456; WALTERS GARDENS, INC.; ZEELAND TWP.; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-50-27-006-650; PERSONAL; Property;
2005 AV from \$ 297,500 to \$ 100,400; TV from \$ 297,500 to \$ 100,400.

154-05-1459; RUSSO'S SPORTS BAR & RESTAURANT; HOPKINS TWP.; ALLEGAN COUNTY; HOPKINS Sch. Dist.; 0344-900-019-00; PERSONAL; Property;
2005 AV from \$ 0 to \$ 28,148; TV from \$ 0 to \$ 28,148;- C - 9/7/2005

154-05-1460; DALE M & ELINORE J LESMAN; ALLEGAN TWP.; ALLEGAN COUNTY; ALLEGAN Sch. Dist.; 0301-200-003-00; REAL; Property; 2005 AV from \$ 8,100 to \$ 67,400; TV from \$ 5,876 to \$ 65,176.

154-05-1461; SARA LEE COFFEE & TEA FOOD SERVICES / SARA LEE COFFEE & TEA NORTH AMERICA; CITY OF HASTINGS; BARRY COUNTY; HASTINGS Sch. Dist.; 08-55-540-958-00; PERSONAL; Property;
2005 AV from \$ 0 to \$ 1,043; TV from \$ 0 to \$ 1,043.

Item 21. (continued):

154-05-1462; DIRECTV, INC.; JOHNSTOWN TWP.; BARRY COUNTY;
DELTON KELLOGG Sch. Dist.; 08-09-300-033-00; PERSONAL; Property;
2003 AV from \$ 0 to \$ 5,500; TV from \$ 0 to \$ 5,500;
2004 AV from \$ 0 to \$ 4,900; TV from \$ 0 to \$ 4,900;
2005 AV from \$ 0 to \$ 4,500; TV from \$ 0 to \$ 4,500.

154-05-1463; WESTPHALIA BROADBAND, INC.; WESTPHALIA TWP.;
CLINTON COUNTY; PEWAMO WESTPHALIA Sch. Dist.; 19-161-000-007-
009-10; PERSONAL; Property;
2005 AV from \$ 0 to \$ 70,920; TV from \$ 0 to \$ 70,920.

154-05-1465; TCF EQUIPMENT FINANCE, INC.; BEAR CREEK TWP.;
EMMET COUNTY; PETOSKEY Sch. Dist.; 24-01-90-01-103-578; PERSONAL;
Property; 2005 AV from \$ 9,650 to \$ 5,580; TV from \$ 9,650 to \$ 5,580.

154-05-1466; LEONARD GREEN; GREEN TWP.; MECOSTA COUNTY; BIG
RAPIDS Sch. Dist.; 54-01-998-179-000; PERSONAL; Property;
2005 AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,400.

154-05-1468; CAROLYN GOODLOCK; PITTSFORD TWP.; HILLSDALE
COUNTY; PITTSFORD Sch. Dist.; 30-13-027-200-012-27-71; REAL; Property;
2005 AV from \$ 13,130 to \$ 57,000; TV from \$ 3,694 to \$ 33,222.

154-05-1470; ROMAN & PHYLLIS BENDER; FOSTER TWP.; OGEMAW
COUNTY; WEST BRANCH ROSE CITY Sch. Dist.; 65-004-025-026-84;
REAL; Property;
2003 AV from \$ 8,700 to \$ 64,300; TV from \$ 8,700 to \$ 64,300;
2004 AV from \$ 8,700 to \$ 64,600; TV from \$ 8,700 to \$ 64,600;
2005 AV from \$ 8,700 to \$ 61,400; TV from \$ 8,700 to \$ 61,400.

154-05-1472; ANR PIPELINE COMPANY; CHARLTON TWP.; OTSEGO
COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 69-024-900-013-006-00;
PERSONAL; Property;
2005 AV from \$6,107,700 to \$6,426,670; TV from \$6,107,700 to \$6,426,670.

154-05-1473; ANR PIPELINE COMPANY; CHARLTON TWP.; OTSEGO
COUNTY; GAYLORD Sch. Dist.; 69-033-900-013-023-00; PERSONAL;
Property;
2005 AV from \$4,630,000 to \$4,687,250; TV from \$4,630,000 to \$4,687,250.

154-05-1477; MORNINGVIEW WINDOW COMPANY; GREEN OAK TWP.;
LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-001-319;
PERSONAL; Property;
2004 AV from \$ 0 to \$ 3,600; TV from \$ 0 to \$ 3,600;
2005 AV from \$ 0 to \$ 3,200; TV from \$ 0 to \$ 3,200.

Item 21. (continued):

154-05-1478; MICHIGAN CONSOLIDATED GAS CO.; MILLBROOK TWP.; MECOSTA COUNTY; CHIPPEWA HILLS Sch. Dist.; 16-998-007-000; PERSONAL; Property;
2004 AV from \$1,383,400 to \$2,185,800; TV from \$1,383,400 to \$2,185,800.

154-05-1479; MICHIGAN CONSOLIDATED GAS CO.; MILLBROOK TWP.; MECOSTA COUNTY; LAKEVIEW Sch. Dist.; 16-998-008-000; PERSONAL; Property;
2004 AV from \$ 640,900 to \$1,067,100; TV from \$ 640,900 to \$1,067,100.

154-05-1480; MICHIGAN CONSOLIDATED GAS CO.; MILLBROOK TWP.; MECOSTA COUNTY; MONTABELLA Sch. Dist.; 16-998-009-000; PERSONAL; Property;
2004 AV from \$ 444,400 to \$ 640,500; TV from \$ 444,400 to \$ 640,500.

154-05-1481; STAR FINANCIAL BANK; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-19-20-163; PERSONAL; Property;
2003 AV from \$ 0 to \$ 1,100; TV from \$ 0 to \$ 1,100;
2004 AV from \$ 0 to \$ 900; TV from \$ 0 to \$ 900;
2005 AV from \$ 0 to \$ 800; TV from \$ 0 to \$ 800.

154-05-1482; SURGICAL ASSOCIATES OF MIDMICHIGAN; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-18-05-392; PERSONAL; Property;
2005 AV from \$ 35,100 to \$ 37,100; TV from \$ 35,100 to \$ 37,100.

154-05-1483; BRIGHTON COLLECTIBLES; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-316-660; PERSONAL; Property;
2003 AV from \$ 10,000 to \$ 65,840; TV from \$ 10,000 to \$ 65,840;
2004 AV from \$ 12,500 to \$ 48,830; TV from \$ 12,500 to \$ 48,830.

154-05-1484; MPC, INC. DBA: MINATURE PERCISION COMPONENTS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-450-900; PERSONAL; Property;
2003 AV from \$ 72,730 to \$ 78,500; TV from \$ 72,730 to \$ 78,500;
2004 AV from \$ 73,110 to \$ 75,350; TV from \$ 73,110 to \$ 75,350.

154-05-1485; THE INDUSTRY SOURCE TOO, ATTN: TAX DEPT.; HOLLAND TWP.; OTTAWA COUNTY; WEST OTTAWA Sch. Dist.; 70-50-17-025-710; PERSONAL; Property;
2005 AV from \$ 51,600 to \$ 20,700; TV from \$ 51,600 to \$ 20,700.

Item 21. (continued):

154-05-1487; EB EDDY PAPER, INC. DBA: DOMTAR; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-06-901-0104-000; PERSONAL; Property;

2003 AV from \$1,572,550 to \$1,504,450; TV from \$1,572,550 to \$1,504,450;

2004 AV from \$1,426,800 to \$1,365,050; TV from \$1,426,800 to \$1,365,050.

154-05-1488; EB EDDY PAPER, INC. DBA: DOMTAR; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-06-901-0132-000; PERSONAL; Property;

2004 AV from \$ 988,800 to \$ 816,950; TV from \$ 988,800 to \$ 816,950.

154-05-1489; SUNRISE STORES #26; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0892-500; PERSONAL; Property;

2004 AV from \$ 36,300 to \$ 49,950; TV from \$ 36,300 to \$ 49,950;

2005 AV from \$ 38,800 to \$ 51,000; TV from \$ 38,800 to \$ 51,000.

154-05-1490; WORKS CAR WASH #2; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0995-001; PERSONAL; Property;

2003 AV from \$ 145,500 to \$ 167,600; TV from \$ 145,500 to \$ 167,600;

2005 AV from \$ 142,900 to \$ 148,150; TV from \$ 142,900 to \$ 148,150.

154-05-1491; TIMETRAK SYSTEMS; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0906-000; PERSONAL; Property;

2003 AV from \$ 77,000 to \$ 83,200; TV from \$ 77,000 to \$ 83,200;

2004 AV from \$ 69,300 to \$ 76,050; TV from \$ 69,300 to \$ 76,050;

2005 AV from \$ 55,000 to \$ 60,700; TV from \$ 55,000 to \$ 60,700.

154-05-1493; HURON MART & WASH, INC. DBA: MOBIL; PORT HURON TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-28-999-0104-200; PERSONAL; Property;

2004 AV from \$ 159,800 to \$ 169,550; TV from \$ 159,800 to \$ 169,550.

154-05-1494; ROCK N WOOD, DBA: ED HALL EXCAVATING/TRUCKING; PORT HURON TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 28-999-0163-500; PERSONAL; Property;

2003 AV from \$ 102,850 to \$ 116,300; TV from \$ 102,850 to \$ 116,300;

2004 AV from \$ 89,950 to \$ 104,650; TV from \$ 89,950 to \$ 104,650;

2005 AV from \$ 92,700 to \$ 95,600; TV from \$ 92,700 to \$ 95,600.

Item 21. (continued):

154-05-1495; EAST SHORE CONTRACTING, INC.; GRANT TWP.; SAINT CLAIR COUNTY; CROSWELL-LEXINGTON Sch. Dist.; 21-999-1015-000; PERSONAL; Property;
2003 AV from \$ 75,094 to \$ 92,000; TV from \$ 75,094 to \$ 92,000.

154-05-1496; BARBRON CORPORATION; IRA TWP.; SAINT CLAIR COUNTY; ALGONAC Sch. Dist.; 23-999-0645-000; PERSONAL; Property;
2003 AV from \$ 0 to \$ 133,350; TV from \$ 0 to \$ 133,350.

154-05-1497; CLASSY CHASSIS COLLISION, INC.; CITY OF MARINE CITY; SAINT CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 02-999-6135-291; PERSONAL; Property;
2003 AV from \$ 40,000 to \$ 62,750; TV from \$ 40,000 to \$ 62,750;
2004 AV from \$ 40,000 to \$ 56,000; TV from \$ 40,000 to \$ 56,000;
2005 AV from \$ 40,000 to \$ 52,650; TV from \$ 40,000 to \$ 52,650.

154-05-1498; SUNRISE STORES #18; CITY OF MARINE CITY; SAINT CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 02-999-0051-000; PERSONAL; Property;
2004 AV from \$ 70,875 to \$ 79,000; TV from \$ 70,875 to \$ 79,000.

154-05-1499; JNL EXCAVATING, INC.; MUSSEY TWP.; SAINT CLAIR COUNTY; CAPAC Sch. Dist.; 27-999-0021-000; PERSONAL; Property;
2003 AV from \$ 20,480 to \$ 39,900; TV from \$ 20,480 to \$ 39,900;
2004 AV from \$ 38,715 to \$ 51,300; TV from \$ 38,715 to \$ 51,300;
2005 AV from \$ 43,740 to \$ 45,300; TV from \$ 43,740 to \$ 45,300.

154-05-1500; RIVERSIDE SUPERMARKET; CITY OF SAINT CLAIR; SAINT CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 07-999-1180-000; PERSONAL; Property;
2003 AV from \$ 36,024 to \$ 45,300; TV from \$ 36,024 to \$ 45,300;
2004 AV from \$ 34,781 to \$ 43,100; TV from \$ 34,781 to \$ 43,100;
2005 AV from \$ 36,191 to \$ 42,600; TV from \$ 36,191 to \$ 42,600.

154-05-1501; SUNRISE STORES #7; CITY OF YALE; SAINT CLAIR COUNTY; YALE Sch. Dist.; 08-999-0036-3000; PERSONAL; Property;
2004 AV from \$ 109,887 to \$ 114,150; TV from \$ 109,887 to \$ 114,150;
2005 AV from \$ 93,313 to \$ 102,050; TV from \$ 93,313 to \$ 102,050.

154-05-1502; STAR FINANCIAL BANK; CANTON TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 71-999-99-2006-003; PERSONAL; Property;
2003 AV from \$ 0 to \$ 1,070; TV from \$ 0 to \$ 1,070;
2004 AV from \$ 0 to \$ 940; TV from \$ 0 to \$ 940;
2005 AV from \$ 0 to \$ 810; TV from \$ 0 to \$ 810.

Item 21. (continued):

154-05-1503; MORGAN STANLEY DW, INC.- 100417, ATTN: TAX DEPT.; ADA TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-11-020-553; PERSONAL; Property;
2005 AV from \$ 89,400 to \$ 170,950; TV from \$ 89,400 to \$ 170,950.

154-05-1504; MIDWEST TOOL & DIE, INC.; PLAINFIELD TWP.; KENT COUNTY; ROCKFORD Sch. Dist.; 41-50-26-023-602; PERSONAL; Property;
2005 AV from \$ 0 to \$ 116,400; TV from \$ 0 to \$ 116,400.

154-05-1505; CROWN CREDIT CO.; CITY OF ROCKFORD; KENT COUNTY; ROCKFORD Sch. Dist.; 41-50-79-020-756; PERSONAL; Property;
2004 AV from \$ 0 to \$ 18,000; TV from \$ 0 to \$ 18,000.

154-05-1506; ZAP GROUP, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-01-51-109-241; PERSONAL; Property;
2005 AV from \$ 150,000 to \$ 221,000; TV from \$ 150,000 to \$ 221,000.

154-05-1507; J.T. FRENCH COMPANY; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-02-64-266-630; PERSONAL; Property;
2003 AV from \$ 5,900 to \$ 8,900; TV from \$ 5,900 to \$ 8,900;
2004 AV from \$ 7,000 to \$ 7,500; TV from \$ 7,000 to \$ 7,500;
2005 AV from \$ 13,400 to \$ 7,100; TV from \$ 13,400 to \$ 7,100.

154-05-1508; HEARING CONSULTANTS, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-107-715; PERSONAL; Property;
2004 AV from \$ 10,500 to \$ 17,900; TV from \$ 10,500 to \$ 17,900;
2005 AV from \$ 12,000 to \$ 15,400; TV from \$ 12,000 to \$ 15,400.

154-05-1509; JULIE S WEMMER, DDS; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-02-68-470-250; PERSONAL; Property; 2005 AV from \$ 91,900 to \$ 116,200; TV from \$ 91,900 to \$ 116,200.

154-05-1510; DATASPHERE PAYROLL PROCESSING, INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-106-338; PERSONAL; Property;
2004 AV from \$ 7,300 to \$ 10,700; TV from \$ 7,300 to \$ 10,700;
2005 AV from \$ 8,700 to \$ 1,200; TV from \$ 8,700 to \$ 1,200.

Item 21. (continued):

154-05-1511; ROBERT S. DAME, DDS; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-02-66-384-400; PERSONAL; Property;

2004 AV from \$ 24,000 to \$ 33,800; TV from \$ 24,000 to \$ 33,800;

2005 AV from \$ 72,400 to \$ 68,700; TV from \$ 72,400 to \$ 68,700.

154-05-1512; PEPINOS MUFFLER & TOWING; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-108-274; PERSONAL; Property;

2003 AV from \$ 0 to \$ 6,100; TV from \$ 0 to \$ 6,100;

2004 AV from \$ 2,500 to \$ 12,700; TV from \$ 2,500 to \$ 12,700.

154-05-1513; NATIONAL CITY LEASING CORPORATION; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-105-813; PERSONAL; Property;

2005 AV from \$ 150,600 to \$ 340,800; TV from \$ 150,600 to \$ 340,800.

154-05-1514; PRECISION SHEET METAL & MACHINE CO.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-100-995; PERSONAL; Property;

2005 AV from \$ 534,600 to \$ 285,800; TV from \$ 534,600 to \$ 285,800.

154-05-1516; AMERICAN MODERN INSURANCE CO.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-108-100; PERSONAL; Property;

2004 AV from \$ 7,500 to \$ 25,000; TV from \$ 7,500 to \$ 25,000;

2005 AV from \$ 13,700 to \$ 22,200; TV from \$ 13,700 to \$ 22,200.

154-05-1517; TOYOTA MATERIAL HANDLING USA, INC.; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-025-844; PERSONAL; Property;

2004 AV from \$ 0 to \$ 8,300; TV from \$ 0 to \$ 8,300.

154-05-1518; RENAMY, INC.; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.;

41-50-65-025-256; PERSONAL; Property;

2005 AV from \$ 6,000 to \$ 13,100; TV from \$ 6,000 to \$ 13,100.

154-05-1519; WM LIMITED PARTNERSHIP 1998; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-024-883; PERSONAL; Property; 2005 AV from \$ 58,800 to \$ 65,800; TV from \$ 58,800 to \$ 65,800.

Item 21. (continued):

154-05-1520; MONROE, INC.; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-57-65-004-357; PERSONAL; Property; 2005 AV from \$ 0 to \$ 173,800; TV from \$ 0 to \$ 173,800.

154-05-1521; FINISHMASTER, INC.; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-021-712; PERSONAL; Property; 2005 AV from \$ 125,900 to \$ 110,100; TV from \$ 125,900 to \$ 110,100.

154-05-1522; PLASTIC MOLD TECHNOLOGY, INC.; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-023-313; PERSONAL; Property; 2005 AV from \$ 229,900 to \$ 234,600; TV from \$ 229,900 to \$ 234,600.

154-05-1523; ROCHE DIAGNOSTICS CORP, C/O ERNST & YOUNG LLP; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-024-676; PERSONAL; Property; 2005 AV from \$ 15,300 to \$ 0 ; TV from \$ 15,300 to \$ 0 .

154-05-1524; BORN CLINIC PC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-009-820; PERSONAL; Property; 2005 AV from \$ 198,700 to \$ 213,900; TV from \$ 198,700 to \$ 213,900.

154-05-1525; SPEEDWAY SUPER-AMERICA LLC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-011-554; PERSONAL; Property; 2005 AV from \$ 153,100 to \$ 148,900; TV from \$ 153,100 to \$ 148,900.

154-05-1526; ALRO STEEL CORP.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-250291000; PERSONAL; Property; 2003 AV from \$ 657,400 to \$ 664,700; TV from \$ 657,400 to \$ 664,700; 2004 AV from \$ 884,100 to \$ 890,700; TV from \$ 884,100 to \$ 890,700; 2005 AV from \$ 773,700 to \$ 779,450; TV from \$ 773,700 to \$ 779,450.

154-05-1527; ALRO STEEL CORP.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-262330000; PERSONAL; Property; 2003 AV from \$ 684,300 to \$ 688,450; TV from \$ 684,300 to \$ 688,450; 2004 AV from \$ 745,200 to \$ 749,000; TV from \$ 745,200 to \$ 749,000; 2005 AV from \$ 790,700 to \$ 801,750; TV from \$ 790,700 to \$ 801,750.

154-05-1528; ALRO STEEL CORP.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-274680000; PERSONAL; Property; 2003 AV from \$ 21,100 to \$ 21,250; TV from \$ 21,100 to \$ 21,250; 2004 AV from \$ 21,100 to \$ 31,700; TV from \$ 21,100 to \$ 31,700; 2005 AV from \$ 41,800 to \$ 42,550; TV from \$ 41,800 to \$ 42,550.

Item 21. (continued):

154-05-1529; SAINT GOBAIN DBA: CERTAINEED-WOLVERINE, C/O RYAN & CO.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-26192A000; PERSONAL; Property;
2003 AV from \$4,913,800 to \$5,061,150; TV from \$4,913,800 to \$5,061,150;
2004 AV from \$5,889,900 to \$5,868,900; TV from \$5,889,900 to \$5,868,900;
2005 AV from \$5,102,500 to \$5,094,850; TV from \$5,102,500 to \$5,094,850.

154-05-1530; SAINT GOBAIN DBA: CERTAINEED-WOLVERINE, C/O RYAN & CO.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-261650000; PERSONAL; Property;
2003 AV from \$1,166,000 to \$1,215,250; TV from \$1,166,000 to \$1,215,250;
2004 AV from \$ 883,800 to \$ 991,050; TV from \$ 883,800 to \$ 991,050;
2005 AV from \$ 961,300 to \$ 981,000; TV from \$ 961,300 to \$ 981,000.

154-05-1531; SAINT GOBAIN DBA: CERTAINEED-WOLVERINE, C/O RYAN & CO.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-0247IFT00; PERSONAL; Property;
2003 AV from \$1,533,500 to \$1,452,550; TV from \$1,533,500 to \$1,452,550;
2004 AV from \$1,331,300 to \$1,385,800; TV from \$1,331,300 to \$1,385,800;
2005 AV from \$1,202,300 to \$1,252,250; TV from \$1,202,300 to \$1,252,250.

154-05-1532; SAINT GOBAIN DBA: CERTAINEED-WOLVERINE, C/O RYAN & CO.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-0249IFT00; PERSONAL; Property;
2003 AV from \$2,616,900 to \$2,297,300; TV from \$2,616,900 to \$2,297,300;
2004 AV from \$2,058,700 to \$2,058,650; TV from \$2,058,700 to \$2,058,650.

154-05-1533; SAINT GOBAIN DBA: CERTAINEED-WOLVERINE, C/O RYAN & CO.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-0248IFT00; PERSONAL; Property;
2003 AV from \$ 345,800 to \$ 355,350; TV from \$ 345,800 to \$ 355,350.

154-05-1534; BAXTER MACHINE & TOOL CO., INC.; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-261040000; PERSONAL; Property;
2003 AV from \$ 232,300 to \$ 219,150; TV from \$ 232,300 to \$ 219,150;
2004 AV from \$ 286,400 to \$ 313,550; TV from \$ 286,400 to \$ 313,550;
2005 AV from \$ 326,100 to \$ 333,000; TV from \$ 326,100 to \$ 333,000.

154-05-1535; J C PENNEY CORPORATION, INC.; BLACKMAN TWP.; JACKSON COUNTY; JACKSON Sch. Dist.; 900-08-38-600-044-00; PERSONAL; Property;
2003 AV from \$ 284,778 to \$ 376,150; TV from \$ 284,778 to \$ 376,150.

Item 21. (continued):

154-05-1536; MELLING TOOL COMPANY; BLACKMAN TWP.; JACKSON COUNTY; NORTHWEST Sch. Dist.; 900-08-40-600-014-00; PERSONAL; Property;

2003 AV from \$1,246,137 to \$1,185,350; TV from \$1,246,137 to \$1,185,350;

2004 AV from \$1,125,876 to \$1,068,150; TV from \$1,125,876 to \$1,068,150;

2005 AV from \$1,029,858 to \$1,092,950; TV from \$1,029,858 to \$1,092,950.

154-05-1537; SARA LEE COFFEE & TEA FOOD SERVICE; CITY OF EASTPOINTE; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 014-925-000-031; PERSONAL; Property;

2005 AV from \$ 0 to \$ 11,450; TV from \$ 0 to \$ 11,450.

154-05-1538; EUROPEAN CABINETS; CITY OF ROSEVILLE; MACOMB COUNTY; FRASER Sch. Dist.; 500-30665-03; PERSONAL; Property;

2005 AV from \$ 60,000 to \$ 79,490; TV from \$ 60,000 to \$ 79,490.

154-05-1540; MARY L. JANSSENS; SHELBY TWP.; MACOMB COUNTY; UTICA Sch. Dist.; 23-07-27-377-033; REAL; Property;

2003 AV from \$ 23,290 to \$ 44,190; TV from \$ 10,841 to \$ 29,648;

2004 AV from \$ 23,290 to \$ 44,560; TV from \$ 11,090 to \$ 30,330;

2005 AV from \$ 28,920 to \$ 46,760; TV from \$ 11,345 to \$ 31,027.

154-05-1541; ANNSBURY CLEANERS, INC.; SHELBY TWP.; MACOMB COUNTY; UTICA Sch. Dist.; 23-07-90-001-750; PERSONAL; Property;

2005 AV from \$ 27,070 to \$ 16,416; TV from \$ 27,070 to \$ 16,416.

154-05-1543; L F M ENTERPRISES, INC.; CLINTON TWP.; MACOMB COUNTY; FRASER Sch. Dist.; 16-11-51-300-050; PERSONAL; Property;

2005 AV from \$ to \$ 56,400; TV from \$ 0 to \$ 56,400.

154-05-1544; CALIFORNIA FIRST LEASING CORP.; CLINTON TWP.; MACOMB COUNTY; CHIPPEWA VALLEY Sch. Dist.; 16-11-66-510-016; PERSONAL; Property;

2005 AV from \$ 0 to \$ 22,900; TV from \$ 0 to \$ 22,900.

154-05-1545; GSH LODGING, LLC DBA: TOWNEPLACE SUITES; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-200-031-001; PERSONAL; Property;

2003 AV from \$ 307,200 to \$ 352,350; TV from \$ 307,200 to \$ 352,350;

2004 AV from \$ 270,600 to \$ 308,450; TV from \$ 270,600 to \$ 308,450;

2005 AV from \$ 247,100 to \$ 279,550; TV from \$ 247,100 to \$ 279,550.

Item 21. (continued):

154-05-1546; ENVIRONMENTAL QUALITY LAB; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-04-179-001-001; PERSONAL; Property;

2003 AV from \$ 120,400 to \$ 130,500; TV from \$ 120,400 to \$ 130,500;

2004 AV from \$ 134,300 to \$ 145,500; TV from \$ 134,300 to \$ 145,500;

2005 AV from \$ 156,400 to \$ 163,000; TV from \$ 156,400 to \$ 163,000.

154-05-1547; STEWART & STEVENSON; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-04-451-004-003; PERSONAL; Property;

2004 AV from \$ 32,000 to \$ 56,000; TV from \$ 32,000 to \$ 56,000;

2005 AV from \$ 35,000 to \$ 106,200; TV from \$ 35,000 to \$ 106,200.

154-05-1548; MICHIGAN PORTABLE STORAGE, LLC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-21-353-004-002; PERSONAL; Property;

2005 AV from \$ 20,000 to \$ 310,000; TV from \$ 20,000 to \$ 310,000.

154-05-1549; DAIMLER CHRYSLER CORPORATION; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 98-82-003-020; PERSONAL; Property;

2005 AV from \$15,243,713 to \$18,257,802; TV from \$15,243,713 to \$18,257,802.

154-05-1550; DAIMLER CHRYSLER CORPORATION; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 98-82-003-021; PERSONAL; Property;

2005 AV from \$18,257,802 to \$15,243,713; TV from \$18,257,802 to \$15,243,713.

154-05-1551; KFC US PROPERTIES, INC.; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-093-100; PERSONAL; Property;

2004 AV from \$ 12,525 to \$ 22,602; TV from \$ 12,525 to \$ 22,602;

2005 AV from \$ 17,580 to \$ 28,864; TV from \$ 17,580 to \$ 28,864.

154-05-1552; AZ AUTOMOTIVE CORP.; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-039-600; PERSONAL; Property;

2003 AV from \$2,284,159 to \$2,098,450; TV from \$2,284,159 to \$2,098,450;

2004 AV from \$1,694,558 to \$1,992,450; TV from \$1,694,558 to \$1,992,450.

154-05-1553; DPR 2003 TRUST, C/O TRUST DEPT.; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-164-520; PERSONAL; Property; 2005 AV from \$ 0 to \$ 9,914; TV from \$ 0 to \$ 9,914.

Item 21. (continued):

154-05-1554; DBR GROUP, INC.; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-144-701; PERSONAL; Property; 2003 AV from \$ 39,536 to \$ 44,500; TV from \$ 39,536 to \$ 44,500; 2004 AV from \$ 57,917 to \$ 76,750; TV from \$ 57,917 to \$ 76,750; 2005 AV from \$ 70,344 to \$ 91,300; TV from \$ 70,344 to \$ 91,300.

154-05-1555; UNION MUSIC; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-171-340; PERSONAL; Property; 2005 AV from \$ 4,166 to \$ 78,612; TV from \$ 4,166 to \$ 78,612.

154-05-1556; B & L PLATING, INC.; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-184-800; PERSONAL; Property; 2003 AV from \$ 11,943 to \$ 19,715; TV from \$ 11,943 to \$ 19,715; 2004 AV from \$ 15,000 to \$ 23,118; TV from \$ 15,000 to \$ 23,118; 2005 AV from \$ 3,947 to \$ 21,780; TV from \$ 3,947 to \$ 21,780.

154-05-1557; ROSS & BARR, INC.; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-375-002; PERSONAL; Property; 2003 AV from \$ 37,243 to \$ 39,350; TV from \$ 37,243 to \$ 39,350.

154-05-1558; ALLIED PLUMBING & SEWER SERVICE; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-210-215; PERSONAL; Property; 2003 AV from \$ 7,500 to \$ 30,489; TV from \$ 7,500 to \$ 30,489; 2004 AV from \$ 38,735 to \$ 33,656; TV from \$ 38,735 to \$ 33,656; 2005 AV from \$ 492 to \$ 27,816; TV from \$ 492 to \$ 27,816.

154-05-1559; AZ AUTOMOTIVE CORP.; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-528-600; PERSONAL; Property; 2003 AV from \$2,521,441 to \$2,558,900; TV from \$2,521,441 to \$2,558,900; 2004 AV from \$1,767,472 to \$2,293,800; TV from \$1,767,472 to \$2,293,800.

154-05-1560; AZ AUTOMOTIVE CORP.; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-528-400; PERSONAL; Property; 2003 AV from \$1,464,022 to \$1,468,800; TV from \$1,464,022 to \$1,468,800; 2004 AV from \$1,261,262 to \$1,414,200; TV from \$1,261,262 to \$1,414,200.

154-05-1561; SUMMIT FUNDING GROUP; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-935-839; PERSONAL; Property; 2005 AV from \$ 168,285 to \$ 335,556; TV from \$ 168,285 to \$ 335,556.

154-05-1562; PROGRESSIVE REHAB NETWORK, LTD; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-763-500; PERSONAL; Property; 2005 AV from \$ 58,660 to \$ 62,950; TV from \$ 58,660 to \$ 62,950.

Item 21. (continued):

154-05-1563; NATIONAL CITY LEASING CORPORATION; CITY OF THREE RIVERS; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-051-000-805-00; PERSONAL; Property;
2005 AV from \$ 78,000 to \$ 127,078; TV from \$ 78,000 to \$ 127,078.

154-05-1564; NATHAN VRIESMAN; CITY OF WAYLAND; ALLEGAN COUNTY; WAYLAND UNION Sch. Dist.; 03-56-450-136-00; REAL; Property;
2004 AV from \$ 40,600 to \$ 7,300; TV from \$ 37,032 to \$ 7,300;
2005 AV from \$ 44,700 to \$ 7,900; TV from \$ 40,583 to \$ 7,467.

154-05-1565; NATHAN VRIESMAN; CITY OF WAYLAND; ALLEGAN COUNTY; WAYLAND UNION Sch. Dist.; 03-56-450-137-00; REAL; Property;
2004 AV from \$ 7,300 to \$ 40,600; TV from \$ 7,300 to \$ 40,600;
2005 AV from \$ 7,900 to \$ 44,700; TV from \$ 7,467 to \$ 40,583.

154-05-1566; J & L AUTO SALES, INC.; CITY OF HASTINGS; BARRY COUNTY; HASTINGS Sch. Dist.; 08-55-527-850-00; PERSONAL; Property;
2005 AV from \$ 1,685 to \$ 3,482; TV from \$ 1,685 to \$ 3,482.

154-05-1567; 1007 NICKERSON LLC; BENTON TWP.; BERRIEN COUNTY; BENTON HARBOR Sch. Dist.; 11-03-0032-0030-13-6; REAL; Property;
2003 AV from \$ 137,000 to \$ 241,600; TV from \$ 135,908 to \$ 240,453;
2004 AV from \$ 140,900 to \$ 248,300; TV from \$ 139,033 to \$ 245,983;
2005 AV from \$ 149,100 to \$ 262,700; TV from \$ 142,230 to \$ 251,640.

154-05-1568; ALPHA LAMBDA EPSILON; CITY OF OLIVET; EATON COUNTY; OLIVET Sch. Dist.; 23-600-000-602-003-00; REAL; Property;
2005 AV from \$ 23,800 to \$ 25,000; TV from \$ 12,500 to \$ 13,700.

154-05-1570; DYNAMIC CAR WASH; UNION TWP.; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; 14-998-00-662-00; PERSONAL; Property;
2005 AV from \$ 5,800 to \$ 5,900; TV from \$ 5,800 to \$ 5,900.

154-05-1571; A.O.S. RENTALS, LLC; SPRING ARBOR TWP.; JACKSON COUNTY; WESTERN Sch. Dist.; 900-12-38-603-030-00; PERSONAL; Property;
2005 AV from \$ 0 to \$ 35,164; TV from \$ 0 to \$ 35,164.

154-05-1572; MIDNITE SUN & CRUISE OF GR, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-01-51-108-923; PERSONAL; Property;
2005 AV from \$ 15,000 to \$ 98,900; TV from \$ 15,000 to \$ 98,900.

154-05-1573; JOHN A. SIMONSON; HINTON TWP.; MECOSTA COUNTY; LAKEVIEW Sch. Dist.; 54-15-007-014-000; REAL; Property;
2003 AV from \$ 67,900 to \$ 87,800; TV from \$ 21,231 to \$ 30,031;
2004 AV from \$ 67,900 to \$ 88,200; TV from \$ 21,719 to \$ 30,721;
2005 AV from \$ 72,400 to \$ 91,900; TV from \$ 22,218 to \$ 31,427.

Item 21. (continued):

154-05-1576; DJ AMUSEMENTS BAY CITY, AKA: DAVID DECATOR;
BANGOR TWP.; BAY COUNTY; BANGOR Sch. Dist.; 09-010-900-000-210-05;
PERSONAL; Property;
2005 AV from \$ 0 to \$ 8,100; TV from \$ 0 to \$ 8,100.

154-05-1577; BAY CITY BLUEPRINT & SUPPLY CO.; CITY OF BAY CITY;
BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-465; PERSONAL;
Property;
2003 AV from \$ 77,100 to \$ 83,500; TV from \$ 77,100 to \$ 83,500;
2004 AV from \$ 90,700 to \$ 97,300; TV from \$ 90,700 to \$ 97,300;
2005 AV from \$ 94,500 to \$ 92,200; TV from \$ 94,500 to \$ 92,200.

154-05-1578; GEPHART FUNERAL HOME, INC.; CITY OF BAY CITY; BAY
COUNTY; BAY CITY Sch. Dist.; 09-99-01-000-895; PERSONAL; Property;
2003 AV from \$ 32,300 to \$ 33,000; TV from \$ 32,300 to \$ 33,000;
2004 AV from \$ 40,000 to \$ 41,400; TV from \$ 40,000 to \$ 41,400;
2005 AV from \$ 41,200 to \$ 42,100; TV from \$ 41,200 to \$ 42,100.

154-05-1580; ADVANCE AUTO PARTS #101701; CITY OF ALLEN PARK;
WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-1588-600;
PERSONAL; Property;
2003 AV from \$ 22,900 to \$ 24,600; TV from \$ 22,900 to \$ 24,600;
2004 AV from \$ 21,100 to \$ 22,450; TV from \$ 21,100 to \$ 22,450;
2005 AV from \$ 26,100 to \$ 27,300; TV from \$ 26,100 to \$ 27,300.

154-05-1581; DOWNRIVER MEDICINE ASSOCIATES; CITY OF FLAT
ROCK; WAYNE COUNTY; FLAT ROCK Sch. Dist.; 58-99-00-0402-000;
PERSONAL; Property;
2003 AV from \$ 22,500 to \$ 66,700; TV from \$ 22,500 to \$ 66,700;
2004 AV from \$ 22,500 to \$ 72,850; TV from \$ 22,500 to \$ 72,850;
2005 AV from \$ 29,200 to \$ 119,500; TV from \$ 29,200 to \$ 119,500.

154-05-1582; GEROTECH, INC.; CITY OF FLAT ROCK; WAYNE COUNTY;
FLAT ROCK Sch. Dist.; 58-999-00-0277-500; PERSONAL; Property;
2003 AV from \$ 218,000 to \$ 225,300; TV from \$ 218,000 to \$ 225,300;
2004 AV from \$ 210,200 to \$ 220,150; TV from \$ 210,200 to \$ 220,150;
2005 AV from \$ 186,500 to \$ 195,250; TV from \$ 186,500 to \$ 195,250.

154-05-1583; AMERICAN GRINDING & MACHINING CO.; CITY OF
LINCOLN PARK; WAYNE COUNTY; LINCOLN PARK Sch. Dist.; 45-999-00-
0152-000; PERSONAL; Property;
2003 AV from \$ 81,800 to \$ 88,000; TV from \$ 81,800 to \$ 88,000;
2004 AV from \$ 72,700 to \$ 83,100; TV from \$ 72,700 to \$ 83,100;
2005 AV from \$ 67,800 to \$ 73,700; TV from \$ 67,800 to \$ 73,700.

Item 21. (continued):

154-05-1584; ENGELHARD WEST, INC.; CITY OF LINCOLN PARK; WAYNE COUNTY; LINCOLN PARK Sch. Dist.; 45-999-00-0988-450; PERSONAL; Property;

2003 AV from \$ 77,300 to \$ 93,250; TV from \$ 77,300 to \$ 93,250;

2004 AV from \$ 81,500 to \$ 99,200; TV from \$ 81,500 to \$ 99,200;

2005 AV from \$ 76,600 to \$ 102,100; TV from \$ 76,600 to \$ 702,100.

154-05-1585; HARRISON PIPING SUPPLY; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-3336-000; PERSONAL; Property;

2003 AV from \$ 102,040 to \$ 121,300; TV from \$ 102,040 to \$ 121,300;

2004 AV from \$ 96,280 to \$ 109,800; TV from \$ 96,280 to \$ 109,800;

2005 AV from \$ 84,060 to \$ 96,850; TV from \$ 84,060 to \$ 96,850.

154-05-1586; MICHAEL & KIMBERLY RECKLEY; OAKLAND TWP.; OAKLAND COUNTY; ROCHESTER Sch. Dist.; N-10-27-277-034; REAL; Property; 2005 AV from \$ 51,100 to \$ 225,050; TV from \$ 51,100 to \$ 225,050.

154-05-1587; TAIWAN BUFFET, LLC; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-11-008-520; PERSONAL; Property;

2003 AV from \$ 28,860 to \$ 33,110; TV from \$ 28,860 to \$ 33,110; 2004 AV from \$ 25,060 to \$ 28,880; TV from \$ 25,060 to \$ 28,880.

154-05-1588; ENGINEERED HEAT TREAT, INC.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-09-005-558; PERSONAL; Property;

2003 AV from \$ 556,190 to \$ 564,560; TV from \$ 556,190 to \$ 564,560;

2004 AV from \$ 516,390 to \$ 530,970; TV from \$ 516,390 to \$ 530,970;

2005 AV from \$ 522,770 to \$ 543,380; TV from \$ 522,770 to \$ 543,380.

154-05-1589; BBDO DETROIT; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-298-140; PERSONAL; Property;

2005 AV from \$1,824,060 to \$1,932,780; TV from \$1,824,060 to \$1,932,780.

154-05-1590; BBDO DETROIT CRM; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-290-380; PERSONAL; Property;

2005 AV from \$1,393,430 to \$1,545,030; TV from \$1,393,430 to \$1,545,030.

154-05-1591; PHD USA, INC.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-221-040; PERSONAL; Property;

2005 AV from \$ 532,230 to \$ 581,150; TV from \$ 532,230 to \$ 581,150.

154-05-1592; U SAVE AUTOMOTIVE WAREHOUSE, INC.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-037-424; PERSONAL; Property;

2003 AV from \$ 2,850 to \$ 9,680; TV from \$ 2,850 to \$ 9,680;

2004 AV from \$ 3,560 to \$ 9,280; TV from \$ 3,560 to \$ 9,280.

Item 21. (continued):

154-05-1593; MELKI ENTERPRISES, INC. DBA: STEAMER CAFÉ; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-313-480; PERSONAL; Property;
2005 AV from \$ 7,770 to \$ 4,090; TV from \$ 7,770 to \$ 4,090.

154-05-1594; GREG LONG, INC.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-318-940; PERSONAL; Property;
2003 AV from \$ 17,460 to \$ 11,800; TV from \$ 17,460 to \$ 11,800;
2004 AV from \$ 15,220 to \$ 7,040; TV from \$ 15,220 to \$ 7,040;
2005 AV from \$ 4,730 to \$ 1,440; TV from \$ 4,730 to \$ 1,440.

154-05-1595; GULL LAKE MINISTRIES; ROSS TWP.; KALAMAZOO COUNTY; GULL LAKE Sch. Dist.; 3904-08-376-610; REAL; Property;
2003 AV from \$ 0 to \$ 27,200; TV from \$ 0 to \$ 27,200;
2004 AV from \$ 0 to \$ 27,200; TV from \$ 0 to \$ 27,200;
2005 AV from \$ 0 to \$ 27,200; TV from \$ 0 to \$ 27,200.

154-05-1596; QUALITY AIR SERVICES, INC.; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 96440-004-A; PERSONAL; Property;
2003 AV from \$ 75,000 to \$ 198,500; TV from \$ 75,000 to \$ 198,500;
2004 AV from \$ 250,100 to \$ 184,950; TV from \$ 250,100 to \$ 184,950;
2005 AV from \$ 226,100 to \$ 168,800; TV from \$ 226,100 to \$ 168,800.

154-05-1597; SEEDLING I, LLC DBA: FAZOLI'S RESTAURANT; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90003-180-E; PERSONAL; Property;
2003 AV from \$ 35,100 to \$ 40,650; TV from \$ 35,100 to \$ 40,650;
2004 AV from \$ 31,900 to \$ 36,850; TV from \$ 31,900 to \$ 36,850;
2005 AV from \$ 35,400 to \$ 39,900; TV from \$ 35,400 to \$ 39,900.

154-05-1598; CUSTOM DESIGN, INC.; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 96442-010-A; PERSONAL; Property;
2005 AV from \$ 397,500 to \$ 400,600; TV from \$ 397,500 to \$ 400,600.

154-05-1599; J. M. WILSON CORP.; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90019-072-A; PERSONAL; Property;
2003 AV from \$ 200,800 to \$ 208,350; TV from \$ 200,800 to \$ 208,350;
2004 AV from \$ 203,400 to \$ 210,300; TV from \$ 203,400 to \$ 210,300;
2005 AV from \$ 239,400 to \$ 249,900; TV from \$ 239,400 to \$ 249,900.

154-05-1600; BEL-AIRE HEATING & AIR CONDITIONING; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90021-025-A; PERSONAL; Property;
2003 AV from \$ 32,400 to \$ 34,950; TV from \$ 32,400 to \$ 34,950;
2004 AV from \$ 29,300 to \$ 31,750; TV from \$ 29,300 to \$ 31,750;
2005 AV from \$ 26,400 to \$ 27,900; TV from \$ 26,400 to \$ 27,900.

Item 21. (continued):

154-05-1601; CLAIRE'S BOUTIQUE #5295; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-302-F; PERSONAL; Property;
2003 AV from \$ 19,100 to \$ 67,000; TV from \$ 19,100 to \$ 67,000.

154-05-1602; YANKEE CANDLE COMPANY, INC.; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-327-H; PERSONAL; Property;
2003 AV from \$ 46,400 to \$ 94,100; TV from \$ 46,400 to \$ 94,100;
2004 AV from \$ 39,600 to \$ 81,500; TV from \$ 39,600 to \$ 81,500;
2005 AV from \$ 34,600 to \$ 70,800; TV from \$ 34,600 to \$ 70,800.

154-05-1603; AMERICAN EXPRESS; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90021-124-A; PERSONAL; Property;
2003 AV from \$ 283,500 to \$ 292,950; TV from \$ 283,500 to \$ 292,950.

154-05-1604; FIELDSTONE GROLL/MOORS I; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90019-070-P; PERSONAL; Property;
2005 AV from \$ 186,800 to \$ 203,550; TV from \$ 186,800 to \$ 203,550.

154-05-1605; AMERIFIRST FINANCIAL CORP.; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90016-695-G; PERSONAL; Property;
2003 AV from \$ 45,400 to \$ 57,900; TV from \$ 45,400 to \$ 57,900;
2004 AV from \$ 71,700 to \$ 87,300; TV from \$ 71,700 to \$ 87,300;
2005 AV from \$ 71,700 to \$ 85,100; TV from \$ 71,700 to \$ 85,100.

154-05-1606; NEW YORK & COMPANY #00213; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-406-F; PERSONAL; Property;
2003 AV from \$ 83,500 to \$ 124,450; TV from \$ 83,500 to \$ 124,450;
2004 AV from \$ 74,200 to \$ 109,950; TV from \$ 74,200 to \$ 109,950;
2005 AV from \$ 67,700 to \$ 98,350; TV from \$ 67,700 to \$ 98,350.

154-05-1607; PUTTERS / PORTAGE ENTERTAINMENT, INC.; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90016-050A; PERSONAL; Property;
2003 AV from \$ 107,300 to \$ 114,000; TV from \$ 107,300 to \$ 114,000;
2004 AV from \$ 96,200 to \$ 112,750; TV from \$ 96,200 to \$ 112,750;
2005 AV from \$ 112,800 to \$ 120,000; TV from \$ 112,800 to \$ 120,000.

154-05-1608;STC TECHNOLOGIES; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90026-060-C; PERSONAL; Property;
2003 AV from \$ 776,500 to \$ 782,550; TV from \$ 776,500 to \$ 782,550;
2004 AV from \$ 755,300 to \$ 849,050; TV from \$ 755,300 to \$ 849,050;
2005 AV from \$ 704,500 to \$ 668,250; TV from \$ 704,500 to \$ 668,250.

Item 21. (continued):

154-05-1609; BANC ONE LEASING CORP.; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9002241; PERSONAL; Property; 2005 AV from \$ 2,700 to \$ 31,150; TV from \$ 2,700 to \$ 31,150.

154-05-1610; C. L. MAHONEY COMPANY; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9026860; PERSONAL; Property;
2003 AV from \$ 38,400 to \$ 45,000; TV from \$ 38,400 to \$ 4,500;
2004 AV from \$ 40,200 to \$ 42,000; TV from \$ 40,200 to \$ 42,000;
2005 AV from \$ 36,700 to \$ 39,200; TV from \$ 36,700 to \$ 39,200.

154-05-1611; DON SEELYE FORD, INC.; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9010855; PERSONAL; Property;
2003 AV from \$ 454,250 to \$ 471,700; TV from \$ 454,250 to \$ 471,700;
2004 AV from \$ 475,400 to \$ 506,400; TV from \$ 475,400 to \$ 506,400;
2005 AV from \$ 406,100 to \$ 443,150; TV from \$ 406,100 to \$ 443,150.

154-05-1612; CARDINAL HEALTH, INC. #301; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9034260; PERSONAL; Property; 2004 AV from \$ 26,700 to \$ 39,450; TV from \$ 26,700 to \$ 39,450.

154-05-1613; BIG LOTS STORE # 208; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9008302; PERSONAL; Property;
2003 AV from \$ 63,850 to \$ 69,050; TV from \$ 63,850 to \$ 69,050;
2004 AV from \$ 60,600 to \$ 65,300; TV from \$ 60,600 to \$ 65,300;
2005 AV from \$ 61,800 to \$ 65,850; TV from \$ 61,800 to \$ 65,850.

154-05-1614; METRON OF KALAMAZOO; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9052773; PERSONAL; Property;
2003 AV from \$ 140,450 to \$ 217,250; TV from \$ 140,450 to \$ 217,250.

154-05-1615; HOLLYWOOD ENTERTAINMENT CORP. #22429; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9018522; PERSONAL; Property;
2004 AV from \$ 57,900 to \$ 63,750; TV from \$ 57,900 to \$ 63,750;
2005 AV from \$ 55,600 to \$ 89,550; TV from \$ 55,600 to \$ 89,550.

154-05-1616; HOLLYWOOD ENTERTAINMENT CORP. #22430; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9044991; PERSONAL; Property;
2004 AV from \$ 52,000 to \$ 58,100; TV from \$ 52,000 to \$ 58,100.

Item 21. (continued):

154-05-1618; MORRISON INDUSTRIAL EQUIPMENT CO.; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9029160; PERSONAL; Property;

2003 AV from \$ 169,550 to \$ 206,150; TV from \$ 169,550 to \$ 206,150;

2004 AV from \$ 154,300 to \$ 195,600; TV from \$ 154,300 to \$ 195,600;

2005 AV from \$ 141,800 to \$ 205,350; TV from \$ 141,800 to \$ 205,350.

154-05-1621; PAXSON COMMUNICATION OF DETROIT; LYNDON TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; E-99-03-985-020; PERSONAL; Property;

2003 AV from \$ 920,500 to \$1,090,750; TV from \$ 920,500 to \$1,090,750.

154-05-1622; BOB'S BODY SHOP; NORTHFIELD TWP.; WASHTENAW COUNTY; WHITMORE LAKE Sch. Dist.; B-99-20-015-200; PERSONAL; Property;

2003 AV from \$ 500 to \$ 16,800; TV from \$ 500 to \$ 16,800;

2004 AV from \$ 0 to \$ 15,000; TV from \$ 0 to \$ 15,000;

2005 AV from \$ 200 to \$ 14,200; TV from \$ 200 to \$ 14,200.

154-05-1623; ROCK CONNECTION, INC.; NORTHFIELD TWP.; WASHTENAW COUNTY; WHITMORE LAKE Sch. Dist.; B-99-20-054-300; PERSONAL; Property;

2003 AV from \$ 0 to \$ 15,600; TV from \$ 0 to \$ 15,600;

2004 AV from \$ 26,000 to \$ 33,500; TV from \$ 26,000 to \$ 33,500;

2005 AV from \$ 46,700 to \$ 64,200; TV from \$ 46,700 to \$ 64,200.

154-05-1624; DOUGLAS R. WILBUR, INC.; NORTHFIELD TWP.; WASHTENAW COUNTY; WHITMORE LAKE Sch. Dist.; B-99-20-034-400; PERSONAL; Property;

2003 AV from \$ 60,500 to \$ 8,710; TV from \$ 60,500 to \$ 87,100;

2004 AV from \$ 53,100 to \$ 80,800; TV from \$ 53,100 to \$ 80,800;

2005 AV from \$ 59,600 to \$ 71,600; TV from \$ 59,600 to \$ 71,600.

154-05-1625; LAMONT BROTHERS TREE SERVICE; NORTHFIELD TWP.; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; B-99-20-038-200; PERSONAL; Property;

2003 AV from \$ 32,200 to \$ 85,300; TV from \$ 32,200 to \$ 85,300;

2004 AV from \$ 75,000 to \$ 301,800; TV from \$ 75,000 to \$ 301,800;

2005 AV from \$ 250,200 to \$ 317,400; TV from \$2,502,000 to \$ 317,400.

154-05-1626; FOOT LOCKER RETAIL, INC.-FOOTLOCKER #7325; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-023-025; PERSONAL; Property;

2003 AV from \$ 37,700 to \$ 76,750; TV from \$ 37,700 to \$ 76,750;

2004 AV from \$ 33,100 to \$ 67,100; TV from \$ 33,100 to \$ 67,100;

2005 AV from \$ 32,300 to \$ 63,600; TV from \$ 32,300 to \$ 63,600.

Item 21. (continued):

154-05-1627; FOOT LOCKER RETAIL, INC. - LADT FOOTLOCKER #6095; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-036-424; PERSONAL; Property;

2003 AV from \$ 2,400 to \$ 28,950; TV from \$ 2,400 to \$ 28,950;

2004 AV from \$ 12,000 to \$ 53,300; TV from \$ 12,000 to \$ 53,300;

2005 AV from \$ 11,900 to \$ 50,400; TV from \$ 11,900 to \$ 50,400;

154-05-1628; ROBERT A. BOWMAN; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-09-16-200-141; REAL; Property; 2005 AV from \$ 27,600 to \$ 125,900; TV from \$ 27,600 to \$ 125,900.

154-05-1629; BUSCH'S VALU LAND; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-09-00-071-040; PERSONAL; Property;

2003 AV from \$ 274,900 to \$ 281,650; TV from \$ 274,900 to \$ 281,650;

2004 AV from \$ 247,200 to \$ 253,250; TV from \$ 247,200 to \$ 253,250;

2005 AV from \$ 247,800 to \$ 252,900; TV from \$ 247,800 to \$ 252,900.

154-05-1630; UNIVERSAL HOSPITAL SVCS, INC.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-09-00-073-183; PERSONAL; Property;

2003 AV from \$ 34,500 to \$ 62,900; TV from \$ 34,500 to \$ 62,900;

2004 AV from \$ 59,600 to \$ 70,200; TV from \$ 59,600 to \$ 70,200;

2005 AV from \$ 65,600 to \$ 100,800; TV from \$ 65,600 to \$ 100,800.

154-05-1631; KILGOUR & COMPANY; YPSILANTI TWP.; WASHTENAW COUNTY; LINCOLN Sch. Dist.; K-99-909-313-00; PERSONAL; Property;

2003 AV from \$ 62,000 to \$ 72,700; TV from \$ 62,000 to \$ 72,700;

2004 AV from \$ 54,300 to \$ 64,300; TV from \$ 54,300 to \$ 64,300;

2005 AV from \$ 56,100 to \$ 65,600; TV from \$ 56,100 to \$ 65,600.

154-05-1632; ABY'S SUNOCO; YPSILANTI TWP.; WASHTENAW COUNTY; WILLOW RUN Sch. Dist.; K-99-928-969-02; PERSONAL; Property;

2005 AV from \$ 18,700 to \$ 21,500; TV from \$ 18,700 to \$ 21,500.

154-05-1633; DELUX RENTAL, INC.; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-727-024-00; PERSONAL; Property;

2003 AV from \$ 204,400 to \$ 213,400; TV from \$ 204,400 to \$ 213,400;

2004 AV from \$ 192,000 to \$ 196,200; TV from \$ 192,000 to \$ 196,200;

2005 AV from \$ 193,100 to \$ 209,600; TV from \$ 193,100 to \$ 209,600.

154-05-1634; TYNER FURNITURE / YPSILANTI; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-928-525-01; PERSONAL; Property;

2003 AV from \$ 27,600 to \$ 28,700; TV from \$ 27,600 to \$ 28,700; 2004 AV from \$ 26,900 to \$ 25,800; TV from \$ 26,900 to \$ 25,800; 2005 AV from \$ 21,300 to \$ 25,900; TV from \$ 21,300 to \$ 25,900.

Item 21. (continued):

154-05-1637; IN & OUT FOOD STORE; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-929-931-01; PERSONAL; Property; 2005 AV from \$ 20,700 to \$ 21,900; TV from \$ 20,700 to \$ 21,900.

154-05-1638; DOLLAR TREE; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-929-850-01; PERSONAL; Property; 2003 AV from \$ 52,700 to \$ 41,500; TV from \$ 52,700 to \$ 42,500; 2004 AV from \$ 46,500 to \$ 36,000; TV from \$ 46,500 to \$ 36,000; 2005 AV from \$ 33,700 to \$ 29,900; TV from \$ 33,700 to \$ 29,900.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adjourn the meeting of the State Tax Commission at 2:08 P.M.

DATED TYPED: **September 16, 2005**

DATE APPROVED: **September 20, 2005**

Robert H. Naftaly, Chair
State Tax Commission

Robert R. Lupi, Member
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission